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Note of thanks
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Treasury Department.

Washington, D C. Aug 17 1894.

Messrs F B Vanduyft & Co,
Philadelphia.

Ma

Gentlemen,

In compliance with your request I have carefully examined your new tariff book and I take pleasure in testifying that the schedules are extremely full and accurate; the inclusion of articles is exhaustive and the citations from decisions and authorities are complete and instructive.

I think that the book will be of great value to all persons interested in tariff matters.

I am, very respectfully,
John M. Comstock

The above is from Chief of Customs, Treasury Department at Washington.

ENERGY.

ECONOMY.

DISPATCH.

F. B. VANDEGRIFT & CO.'S
HAND-BOOK OF THE
UNITED STATES TARIFF,
CONTAINING THE
Customs Tariff Act of 1894,
WITH COMPLETE SCHEDULES

of articles with proper rates of duty; also a full explanation of Customs requirements, and of the laws and regulations regarding drawback, with a list of articles on which

DRAWBACK RATES HAVE BEEN ESTABLISHED.

F. B. VANDEGRIFT & CO.,

**27 WILLIAM STREET,
NEW YORK.**

**50 S. FOURTH STREET,
PHILADELPHIA.**

Prof. F. W. Kelsey
gt.
11-27-1922

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F. B. VANDEGRIFT & Co.,
CUSTOM HOUSE BROKERS.

F. B. VANDEGRIFT & Co.,

CUSTOM HOUSE BROKERS AND FORWARDERS

HAVE THEIR OWN HOUSES AT

27 WILLIAM STREET, NEW YORK AND
50 SOUTH FOURTH STREET, PHILADELPHIA.

The addresses of their principal North American agents are given below :

Baltimore, Md.,	3 Donnell Building.
Boston, Mass.,	7 India Street.
Buffalo, N. Y.,	34 Coal and Iron Exchange Building.
Chicago, Ill.,	113 Adams Street.
Cincinnati, O.,	24 Pike's Opera House.
Cleveland, O.,	316 Cuyahoga Building.
Denver, Col.,	205 Boston Block.
Detroit, Mich.,	88 Griswold Street.
Duluth, Minn.,	120 Fourth Avenue, West.
Galveston, Tex.,	312 Centre Street.
Hamilton, Ont.,	18 Hughson Street.
Indianapolis, Ind.,	265 S. Pennsylvania Street.
Kansas City, Mo.,	1431 Locust Street.
Key West, Fla.,	Union Bank Building.
Milwaukee, Wis.,	18 Mack Block.
Minneapolis, Minn.,	251 First Avenue, South.
New Orleans, La.,	2 Clinton Street.
Norfolk, Va.,	51 Main Street.
Omaha, Neb.,	1013 Leavenworth Street.
Ottawa, Canada,	160 Canal Street.
Portland, Me.,	Custom House.
Portland, Ore.,	2 First Street.
Providence, R. I.,	Custom House.
Quebec, Canada,	Custom House.
San Francisco, Cal.,	504 Battery Street.
Seattle, Wash.,	Star Boyd Building.
St. Louis, Mo.,	810 Olive Street.
St. Paul, Minn.,	35 East Fifth Street.
Toronto, Canada,	69½ Yonge Street.
Wilmington, Del.,	918 French Street.

General Instructions

RELATING TO SHIPMENTS FROM THE UNITED STATES.

1. Goods must be carefully packed and legibly addressed in English. For cities or large towns the street number should be given.
 2. To insure reports of undelivered or refused packages the shipper's name should be marked on package.
 3. Money, jewelry and other valuables must be in sealed packages.
 4. The value and contents must be marked on each package, or an invoice showing the net value of the goods must accompany same.
 5. No letters allowed to be enclosed in foreign packages.
 6. Gunpowder and goods of an inflammable nature, or otherwise of a dangerous or explosive character, will not be received under any circumstances.
 7. Tobacco to England in packages less than eighty pounds is prohibited.
 8. Samples of tobacco under four pounds, if so marked on face of package and prepaid at double rates, will be accepted for England.
 9. Shippers will be held liable for fines, extra duties, or any other reclamation made on the invoice, by reason of alleged false or inaccurate representation of whatsoever kind; or if goods are refused or cannot be delivered, for all the charges incurred and charges for return freight, duty in the United States, and other accumulating expenses thereon.
 10. No responsibility is assumed for loss or delay, or for damage to goods which shall result from careless handling in Custom House.
 11. Medicine to Norway, Sweden, Russia, France, Austria and Hungary; roses to Holland; plants with roots to France and Germany; beef, pork and hams to Belgium and France, are prohibited.
 12. Live stock, fowls, dogs, pigeons, rabbits, etc., cannot be received for shipment to Europe until after special arrangement with our New York or Philadelphia office.
 13. Shipments to Russia must be packed in wooden boxes, otherwise they are improper importations and may be seized.
 14. Light and bulky articles or packages whose sizes are out of proportion to their weight will be forwarded at special rates.
 15. Custom House dues and other governmental expenses not included in the rates given.
 16. Purchases in Europe will be made by us on application.
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(NOTE.—Accuracy and precision in customs proceedings are so essential to the interests of importers that the services of a competent broker are usually worth vastly more than the small cost of such services.)

General Instructions

FOR SHIPMENTS TO THE UNITED STATES.

1. Each package must be fully addressed or have a shipping mark, and the name of the country of origin.
2. Every package for delivery at an interior city must be marked "In bond to _____" [Here give name of city.]
3. Make out four invoices, and if valued over one hundred dollars have same certified by United States Consul. If under one hundred dollars, the invoice need not be certified. Mail two copies to F. B. Vandegrift & Co., New York or Philadelphia.
4. Instruct forwarding agent at point of shipment to consign goods to F. B. Vandegrift & Co., and mail them bill of lading by steamer not later than the one carrying the goods.
5. If goods are for an interior port see that bill of lading is made out F. B. Vandegrift & Co., New York or Philadelphia, in bond to [Here give name of city.]
6. If invoice and bill of lading do not reach F. B. Vandegrift & Co., New York or Philadelphia, by the time the goods do, expensive general order charges may be incurred.

(NOTE.—Accuracy and precision in customs proceedings are so essential to the interests of importers that the services of a competent broker are usually worth vastly more than the small cost of such services.)

F. B. VANDEGRIFT & CO.,
FOREIGN EXPRESS

TO ALL PARTS OF THE WORLD.

27 William St., New York.

80 S. Fourth St., Philadelphia.

ENERGY.

ECONOMY.

DISPATCH.

PREFACE.

IN preparing this edition of schedules under the Customs Tariff Act of 1894, we have endeavored to give a complete list of commercial articles by trade names; and while we have spared no pains to secure accuracy in the table of rates, errors of judgment may have occurred, and we cannot hold ourselves in any way liable for different decisions which may be reached by the Customs authorities.

As our schedules are largely based upon decisions of the Courts, the General Appraisers and the Treasury Department, we cannot believe that any material changes will occur.

We refer each article to the paragraph of the law under which we have classified it for duty, so that those who wish may draw their own conclusions.

We also give a list of articles on which rates of drawback have been fixed by the Secretary of the Treasury as provided by law; also a full citation of the laws and copies of the regulations pertaining to drawback.

We believe that we have here presented to the public the most compact and reliable authority on the matters comprised herein which is attainable.

F. B. VANDEGRIFT & Co.

CUSTOM HOUSE BROKERS.

(NOTE.—Accuracy and precision in customs proceedings are so essential to the interests of importers that the services of a competent broker are usually worth vastly more than the small cost of such services.)

PROTESTS.

Rates of duty are frequently exacted by Collectors in liquidations of entries on duty of merchandise, which the owners or importers of the merchandise consider erroneous. We make a specialty of these cases, and if there appears to be a good claim we carry the matter before the Board of General Appraisers, and if necessary appeal to the Courts. We make no charge unless successful in obtaining a refund of excessive duties.

ADVANCED VALUES.

Invoice values are advanced in value by the Appraiser when they are below wholesale market price at time of shipment. Importers may appeal to a General Appraiser, and if dissatisfied with his decision, to a board of three General Appraisers. We represent the importer in such cases, and present his claims.

DUTIES.

By communicating with us in advance, importers can arrange for the payment of duties at any of the ports of entry in the United States or in the Dominion of Canada.

When goods are consigned to us for importers located at places which are not ports of entry, duty will be paid by us at port of arrival and charged forward against the goods.

Goods may be warehoused or forwarded in bond, without payment of duties, either to interior port or export port.

Goods warehoused in United States must have duty paid or exported within three years from date of arrival. Either the whole shipment or any number of packages, but nothing less than a package can be withdrawn at one time.

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EXPLANATIONS

OF ABBREVIATIONS AND REFERENCES.

N. O. P. F.—Means “not otherwise provided for,” and signifies that the rate given governs except under special conditions named in the law.

Non Enum.—Means that the article has been classified under the general provision in the law for articles “not enumerated or provided for.”

S.—Means “synopsis,” and refers to decisions of the Treasury Department as published in the monthly synoptical series.

As.—This word means that the article is classified by assimilation the same as the other articles mentioned.

G. A.—Means “General Appraisers,” and refers by number to decisions of the Board.

R. S.—Means “Revised Statutes” of the United States.

Par.—Refers to the paragraph of the new tariff law.

Special.—Refers to certain special exceptions set forth in tariff law.

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- Withdrawal in bond of salt to be used in curing fish, Regulations. Pages 128 and 129.

GENERAL RULES GOVERNING THE IMPORTATION OF MERCHANDISE INTO THE UNITED STATES.

1. Merchandise can be lawfully brought into the United States only at the port of entry of the customs collection district at which it first arrives, and entry must be made at such port. (See Article 274 Customs Regulations 1892.)

2. Entry may be made either for consumption, for warehousing in bond, for transportation without appraisement to some other district, or for immediate exportation. Goods may be withdrawn from bond at any time within three years for consumption, for transportation, or for exportation.

3. For the purpose of entry, an invoice must be produced showing the quantity and character of the goods, the true cost or market value of the same, and the number and marks of the packages. It must be made out in the currency and weights and measures of the country of exportation. When the amount exceeds one hundred dollars the invoice must have the certification of the United States Consul at or nearest the place of export, for which the Consul is entitled to a fee of two dollars and fifty cents. In the absence of an invoice, a *pro forma* invoice may be used under a bond to produce certified invoice. A bill of lading is also required, showing the numbers and marks of the packages, the name of the vessel of importation, and the name of the consignee. Entry must be made by the latter, or by an assignee named by the endorsement of the original consignee on the bill of lading. Bills of lading drawn "to order" require the endorsement of the shipper.

4. The person making entry must make declaration before a collector, deputy collector or customs notary, to the truth of the entry.

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5. The importation of a cask of spirits of less capacity than fourteen gallons is prohibited; also the importation of wines and liquors in bottles which are packed in packages containing less than one dozen bottles; also the importation of wines or cordials of over twenty-four per cent. of alcoholic strength. Cigars must be imported in boxes containing not more than 500 each, and no package of cigars in boxes can be imported containing less than 3,000. All imported cigars require stamping with a customs stamp.

6. The Collector selects for examination by the appraiser at least one package out of every invoice of less than ten packages, and one package out of every ten in any other invoice. The appraiser reports to the collector the nature and market value of all goods examined by him, and the collector classifies the same for duty in accordance with such report.

7. Should the importer be dissatisfied with the value returned by the appraiser, he may obtain a reappraisement by filing with the collector a notice of dissatisfaction with the appraiser's return. A second and final reappraisement may be similarly obtained.

8. Should the importer be dissatisfied with the collector's liquidation of his entry, he may after paying the duty file protest within ten days thereafter, and thus secure a review of the collector's action by the Board of General Appraisers. An application may be made to the United States Circuit Court for a review of the questions of law and fact involved in the decision of the Board of General Appraisers. Such application must be filed within thirty days after such decision.

9. Whenever the importer of purchased goods desires to add to the value stated on his invoice, he may do this upon the entry of the same, but this privilege does not pertain to consigned goods.

10. When imported merchandise for which no entry is made arrives in port it is taken possession of by the collector and sent to a storage warehouse under "general order." Such merchandise may so remain for twelve months after arrival; but if not previously entered at the Custom House and delivered on permit, it is then

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liable to sale at auction. The proceeds of such sale are applied to the payment of storage, duties and other charges, and any surplus therefrom is held in the treasury subject to the owner's claim.

11. Merchandise placed in bonded warehouse may remain therein three years, after which it is regarded as unclaimed and sold for duties and charges. It may at any time within 3 years be withdrawn from bond in quantities of not less than a single package, or if in bulk of not less than one ton.

12. For the law covering invoices, see Sections 2, 3 and 9 of the Act June 10, 1890. For the law regarding entries, see Sections 4, 5, 6, 7, 8, 9, and for the law regarding undervaluation of merchandise, see Sections 7 and 13 of same act.

13. All the merchandise contained in any invoice must be simultaneously entered; but a part may be entered for payment of duty and a part for warehousing or exportation. S. 7584.

14. The sea-stores of a vessel are not dutiable unless they shall be in excess of the reasonable requirements of the officers and crew. R. S. 2796.

15. The surplus coal of a vessel arriving in the United States may be retained on board without entry. R. S. 2798.

16. Any baggage or personal effects arriving in the United States, in transit to any foreign country, may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe. (See Section 28, Act June 10, 1890.) R. S. 2803.

17. Whenever any article subject to duty is found in the baggage of any person arriving within the United States, which was not, at the time of making entry for such baggage, mentioned to the collector before whom such entry was made, by the person making entry, such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article. S. 7344. R. S. 2802.

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18. The following are the customs ports of entry in the United States, with the respective ports of delivery in each district. Merchandise must be entered at the port of original arrival in this country, and may be delivered at any port of delivery:

List of Customs Districts and Ports of Entry and Delivery in the United States.

DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY
<i>MAINE.</i>		
Aroostook.....	Houlton.	
Passamaquoddy.....	Eastport.....	Calais. Pembroke. Robbinston.
Machias.....	Machias.	
Frenchman Bay.....	Ellsworth.....	Union River.
	Mount Desert Ferry sub- port of entry.	
Castine.....	Castine.....	Blue Hill. Deer Island. Bucksport.
Bangor.....	Bangor.....	Frankfort. Hampden. Vanceboro'.
Belfast.....	Belfast.....	Prospect. Rockport. Vinal Haven. North Haven. Camden.
Waldoboro.....	Waldoboro.....	Bristol. Damariscotta. Warren. Thomaston. Cushing. St. George.
Wiscasset	Wiscasset.....	Boothbay. Alma.
Bath.....	Bath	Hallowell. Pittston. Georgetown. Bowdoinham. Gardiner. Richmond.

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DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
<i>MAINE.</i>		
Portland and Falmouth	Portland.....	North Yarmouth. Brunswick. Freeport. Harpwell. Scarboro. Wells. Kennebunk Port.
Saco.....	.....
Kennebunk.....	Kennebunk.....	
York	York	
<i>NEW HAMPSHIRE.</i>		
Portsmouth.....	Portsmouth.....	New Castle. Dover. Exeter. Kittery, Me. Berwick.
<i>VERMONT.</i>		
Vermont.....	Burlington.....	Island Pond.
<i>MASSACHUSETTS.</i>		
Newburyport.....	Newburyport	Amesbury. Salisbury. Haverhill. Newbury. Ipswich. Manchester. Rockport. Danvers. Lynn. Medford. Cohasset.. Hingham. Weymouth. Cambridge. Roxbury. Dorchester. Scituate. Kingston. Duxbury. Marshfield. Sandwich. Falmouth. Harwich. Wellfleet. Provinceton. Chatham. Dennis.
Gloucester.....	Gloucester	
Salem and Beverly.....	Salem.....	
Marblehead	Marblehead.....	
Boston and Charlestown	Boston.....	
Plymouth.....	Plymouth.....	
Barnstable.....	Barnstable	
Nantucket	Nantucket	
Edgartown.....	Edgartown.	

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DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
<i>MASSACHUSETTS.</i>		
New Bedford.....	New Bedford	Westport. Rochester. Wareham.
Fall River.....	Fall River.....	Swansea. Somerset. Freetown. Berkley. Taunton.
<i>RHODE ISLAND.</i>		
Newport.....	Newport	North Kingston. Tiverton.
Bristol and Warren	Bristol and Warren.....	Barrington.
Providence.....	Providence.....	Pawtuxet. East Greenwich.
<i>CONNECTICUT.</i>		
Stonington.....	Stonington.....	Pawcatuck River.
New London.....	New London.....	Norwich. Groton. Lyme.
Hartford	Hartford	Saybrook. Enfield. Clinton. Westbrook. Old Saybrook. Essex. Chester. Haddam. East Haddam. Middletown. Chatham. Portland. Cromwell. Rocky Hill. Wethersfield. Glastonbury. East Hartford. Springfield, Mass.
New Haven.....	New Haven.....	Guilford. Branford. Milford. Derby.
Fairfield.....	Bridgeport	Norwalk. Stratford. Stamford. Greenwich.

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DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
NEW YORK.		
Sag Harbor.....	Sag Harbor.....	Greenport.
City of New York.....	New York.....	New Winnsor.
	Jersey City.....	Newburg.
		Poughkeepsie.
		Esopus.
		Kinderhook.
		Albany.
		Hudson.
		Troy.
		Rhinebeck Landing.
		Cold Spring.
		Port Jefferson.
		Patchogue.
		Yonkers.
Champlain.....	Plattsburg.....	Whitehall.
		Fort Covington.
		Rouse's Point.
Oswegatchie	Ogdensburg.....	
Cape Vincent.....	Cape Vincent.....	
Oswego	Oswego	
Genesee.....	River Genesee (Rochester).....	
Niagara.....	Suspension Bridge.....	
Buffalo Creek.....	Buffalo.....	
Dunkirk	Dunkirk.....	Barcelona.
		Silver Creek.
		Cattaraugus Creek.
NEW JERSEY.		
Newark.....	Newark.....	Elizabeth.
Perth Amboy.....	Perth Amboy.....	New Brunswick.
Little Egg Harbor.....	Tuckerton.....	Middletown Point.
Great Egg Harbor.....	Somers' Point.....	
Bridgeton.....	Bridgeton	Salem.
		Port Elizabeth.
Burlington.....	Trenton	Trenton.
PENNSYLVANIA.		
Philadelphia	Philadelphia	Camden, N. J.
Erie	Erie.....	Chester.
Pittsburg	Pittsburg.....	
DELAWARE.		
Delaware	Wilmington	New Castle.
		Port Penn.
		Delaware City.

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DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
<i>MARYLAND.</i>		
Eastern.....	Crisfield	Salisbury.
Baltimore.....	Baltimore.....	Cambridge.
		Easton.
		Havre de Grace.
Annapolis	Annapolis.....	Benedict.
		Lower Marlboro.
		Town Creek.
		Cedar Point.
		Nottingham.
		St. Marys.
<i>DISTRICT OF COLUMBIA.</i>		
Georgetown	Georgetown.....	
<i>VIRGINIA.</i>		
Cherrystone	Cape Charles City (East- ville.....	Snow Hill.
		Folly Landing.
Alexandria	Alexandria.....	Potomac.
Tappahannock.....	Tappahannock	Port Royal.
		Fredericksburg.
		Yeocomico.
Newport News.....	Newport News.....	Yorktown.
Norfolk & Portsmouth...	Norfolk & Portsmouth...	Suffolk.
		Smithfield.
Petersburg.....	Petersburg to City Point	
Richmond	Richmond	
	West Point, sub-port of entry and delivery.....	
<i>NORTH CAROLINA.</i>		
Albemarle	Edenton	
Pamlico	Newbern	
Beaufort	Beaufort	
Wilmington	Wilmington	
<i>SOUTH CAROLINA.</i>		
Georgetown	Georgetown	
Charleston	Charleston	
Beaufort	Beaufort.....	
<i>GEORGIA.</i>		
Savannah	Savannah.....	Augusta.
Brunswick	Brunswick	Frederica.
		Darien.
St. Marys	St. Marys.....	Atlanta.

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DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
<i>FLORIDA.</i>		
Fernandina.....	Fernandina.....	
St. Johns.....	Jacksonville.....	
St. Augustine.....	St. Augustine.....	
Key West.....	Key West.....	Punta Gorda, sub-port of entry.
Tampa	Tampa	
St. Marks	Cedar Keys.....	St. Marks. Magnolia.
Apalachicola	Apalachicola.....	
Pensacola.....	Pensacola	
<i>ALABAMA.</i>		
Mobile	Mobile.....	Montgomery.
<i>MISSISSIPPI.</i>		
Pearl River..-.....	Shieldsboro (Bay St. Louis)	East Pascogoula. Pearlington. Ship Island. Grand Gulf.
Natchez	Natchez.....	
Vicksburg.....	Vicksburg	
<i>LOUISIANA.</i>		
New Orleans.....	New Orleans.....	Wheeling, W. Va. Council Bluffs, Iowa. Cincinnati, Ohio. Louisville, Ky. St. Louis, Mo. Rock Island, Ill. Peoria, Ill. Sioux City, Iowa. Memphis, Tenn. Evansville, Ind. Burlington, Iowa. Galena, Ill. Dubuque, Iowa. Leavenworth, Kans. Omaha, Neb. Kansas City, Mo. St. Joseph, Mo. Shreveport, La. La Crosse, Wis. Chattanooga, Tenn. Portsmouth, Ohio. Paducah, Ky. Lincoln, Neb.
New Orleans.....	New Orleans.....	
Teche	Brashear (Morgan City)	

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F. B. VANDEGRIFT & CO.

DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
<i>TEXAS.</i>		
Galveston	Galveston.....	Sabine.
	Valasco, sub-port of entry.....	Houston.
Saluria	Eagle Pass.....	San Antonio.
		Matagorda.
		Copano.
		Lavaca.
Corpus Christi.....	Corpus Christi.....	Arkansas.
	Laredo, sub-port of entry	
	Rockport, sub-port of entry	
Brazos de Santiago.....	Brownsville.....	
Pasco del Norte.....	El Paso.....	
<i>CALIFORNIA.</i>		
San Diego.....	San Diego.....	
Los Angeles.....	Los Angeles.....	
San Francisco.....	San Francisco.....	Vallejo.
		San Louis Obispo.
Humboldt.....	Eureka.....	Crescent City.
<i>OREGON & WASHINGTON.</i>		
Southern District of Oregon.....	Coos Bay (Empire City)	Ellensburg.
		Port Oxford.
		Gardner.
		Newport.
Yaquina.....	Yaquina.....	
Oregon	Astoria.....	
Willamette.....	Portland	
Puget Sound	Port Townsend.....	
	Seattle, sub-port of entry	
	Tacoma, sub-port of entry.....	
	Port Angeles, sub-port of entry	
	New Whatcom, sub-port of entry.....	
	Aberdeen, sub-port of entry	
	Blaine, sub-port of entry	
	Everett, sub-port of entry	
	North Port, sub-port of entry	

(NOTE.—Accuracy and precision in customs proceedings are so essential to the interests to importers that the services of a competent broker are usually worth vastly more than the small cost of such services.)

DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
<i>ALASKA.</i>		
Alaska.....	Sitka	Wrangel. Mary Island. Juneau. Sand Point. Kodiak. Unalaska.
<i>MONTANA AND IDAHO.</i>		
Montana and Idaho.....	Fort Benton	Bonner's Ferry.
<i>MINNESOTA.</i>		
Minnesota.....	St. Paul. Minneapolis, sub-port of entry.	
Duluth.....	Duluth.	
<i>WISCONSIN</i>		
Milwaukee	Milwaukee.....	Kenosha. Racine. Sheboygan. Green Bay. Depere.
<i>MICHIGAN.</i>		
Michigan.....	Grand Haven.....	Sheboygan. Manistee. Ludington.
Huron	Port Huron.	
Detroit.....	Detroit	
Superior.....	Marquette.....	Sault Ste. Marie.
	Superior, sub-port of en- try	Mackinaw.
	Ashland, sub-port of en- try.....	Grand Rapids.
<i>INDIANA AND ILLINOIS.</i>		
Chicago.....	Chicago	Waukegan. Michigan City.
<i>INDIANA.</i>		
		Indianapolis.
<i>OHIO.</i>		
Miami	Toledo.	
Sandusky.....	Sandusky.	
Cuyahoga.....	Cleveland.....	Fairport. Columbus.
<i>COLORADO.</i>		
		Denver.

(NOTE.—Accuracy and precision in customs proceedings are so essential to the interests of importers that the services of a competent broker are usually worth vastly more than the small cost of such services.)

DISTRICTS.	PORTS OF ENTRY.	PORTS OF DELIVERY.
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ARIZONA.

Nogales.

NORTH & S. DAKOTA.

Pembina, N. Dakota..... Sioux Falls, S. Dak.

TENNESSEE.

Nashville, Tenn.

IOWA.

Des Moines, Iowa.

19. Merchandise may be entered in bond at any port of entry and transported after examination and appraisement to another port of entry or of delivery.

20. The following are the ports at which bonded warehouses are established, and to which goods may be transported in bond:

Apalachicola, Fla.	Cape Vincent, N. Y.	Lincoln, Nebr.	Providence, R. I.
Astoria, Oregon.	Duluth, Minn.	Marquette, Mich.	Provincetown, Mass.
Baltimore, Md.	Detroit, Mich.	New York, N. Y.	Pensacola, Fla.
Barnstable, Mass.	Dennis, Mass.	Newburyport, Mass.	Plymouth, Mass.
Boston, Mass.	Denver, Colo.	Newark, N. J. (Class	Plattsburg, N. Y.
Bangor, Me.	Erie, Pa.	7.)	Rochester, N. Y.
Boothbay, Me.	Ellsworth, Me.	New London, Conn.	St. Joseph, Mo.
Bridgeport, Conn.	Evansville, Ind.	New Haven, Conn.	Savannah, Ga.
Bath, Me.	Eastport, Me.	New Orleans, La.	San Diego, Cal.
Burlington, Vt.	El Paso, Texas.	Oswego, N. Y.	Suspension Bridge,
Bonner's Ferry,	Eagle Pass, Texas.	Omaha, Nebr.	N. Y.
Idaho. (Class 7.)	Fall River, Mass.	Portland, Me.	Salem, Mass.
Buffalo, N. Y.	Grand Rapids, Mich.	Philadelphia, Pa.	San Francisco, Cal.
Cincinnati, Ohio.	Gloucester, Mass.	Portland, Oreg.	St. Louis, Mo.
Cleveland, Ohio.	Galveston, Tex.	Port Huron, Mich.	Tampa, Fla.
Chicago, Ill.	Georgetown, D. C.	Portsmouth, N. H.	Toledo, Ohio.
Columbus, Ohio.	Hartford, Conn.	Pembina, N. Dak.	Wilmington, N. C.
Chattanooga, Tenn.	Indianapolis, Ind.	Port Townsend,	Wellfleet, Mass.
Castine, Me.	Key West, Fla.	Wash.	Harwich, Mass.
Chatham, Mass.	Kansas City, Mo.	Perth Amboy, N. J.	St. Paul, Minn.
Charleston, S. C.	Louisville, Ky.	Pittsburg, Pa.	Minneapolis, Minn.

NOTE.—Goods in bond arriving at the ports of

Albany, N. Y.	Memphis, Tenn.	Ogdensburg, N. Y.	Richmond, Va.
Brownsville, Tex.	Mobile, Ala.	St. Augustine, Fla.	Sandusky, Ohio.
Charleston, S. C.	Nashville, Tenn.	Peoria, Ill.	Wilmington, Del.
Dubuque, Iowa.			

are stored in the Custom House premises at those ports.

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Ports designated by the Secretary of the Treasury under authority of Section 3005, Revised Statutes, from which imported merchandise may be forwarded in bond in transit through the United States to the Republic of Mexico:

Baltimore, Md.	El Paso, Tex.	New Orleans, La.	San Francisco, Cal.
Boston, Mass.	Galveston, Tex.	Nogales, Ariz.	San Diego, Cal.
Corpus Christi, Tex.	Laredo, Tex.	Philadelphia, Pa.	Detroit, Mich.
Eagle Pass, Tex.	New York, N. Y.		

21. Merchandise arriving at a port of the United States in transit, and destined for immediate transportation and exportation to the British possessions, may be sent without examination in sealed cars, by any bonded route, requiring only the certification of the car manifest at the frontier. Merchandise received for immediate exportation by sea is not examined, but must be transhipped and laden under the supervision of a customs officer. No certified invoice is required in the above cases.

22. Importations destined for delivery at an interior port may be entered for "Immediate Transportation without Appraisalment" at the port of arrival, under the act of June 10, 1880. The consular certification of the invoice must be in quadruplicate, and it must be shown by the invoice or the bill of lading and the manifest that the goods are destined for the interior port named in the entry. On arrival at the port of destination the merchandise may be entered at the Custom House for consumption or in bond, and the examination and classification for duty will take place at that port.

23. The following is the act of June 10, 1880, referred to above:

Immediate Transportation Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when any merchandise, other than explosive articles, and articles in bulk not provided for in section five of this act, imported at the ports of New York, Philadelphia, Boston, Baltimore, Portland, and Bath, in Maine, Chicago, Port Huron, Detroit, New Orleans, Norfolk, Charleston, Savannah, Mobile, Galveston, Pensacola, Florida,

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Cleveland, Toledo, and San Francisco, shall appear by the invoice or bill of lading and manifest of the importing vessel to be consigned to and destined for either of the ports specified in the seventh section of this act, the collector at the port of arrival shall allow the said merchandise to be shipped immediately after the entry prescribed in section two of this act has been made.

SEC. 2. That the Collector at the port of first arrival shall retain in his office a permanent record of such merchandise so to be forwarded to the port of destination, and such record shall consist of a copy of the invoice and an entry whereon the duties shall be estimated as closely as possible on the merchandise so shipped, but no oaths shall be required on the said entry. Such merchandise shall not be subject to appraisement and liquidation of duties at the port of first arrival, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice; and the same examination and appraisement thereof shall be required and had at the port of destination as would have been required at the port of first arrival if such merchandise had been entered for consumption or warehouse at such port.

SEC. 3. That such merchandise shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to and by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise, they shall become bound to the United States in bonds of such form and amount, and with such conditions, not inconsistent with law, and such security as the Secretary of the Treasury shall require.

SEC. 4. That sections 2853 and 2855 of the Revised Statutes of the United States be, and the same are hereby so amended as to require that all invoices of merchandise imported from any foreign country and intended to be transported without appraisement to any of the ports mentioned in the seventh section of this act, shall be made in quadruplicate; and that the consul, vice-consul, or commercial agent, to whom the same shall be produced,

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shall certify each of said quadruplicates under his hand and official seal in the manner required by section 2855 of the Revised Statutes, and shall then deliver to the person producing the same two of the quadruplicates, one to be used in making entry at the port of first arrival of the merchandise in the United States, and one to be used in making entry at the port of destination, file another in his office, there to be carefully preserved and as soon as practicable transmit the remaining one to the collector or surveyor of the port of final destination of the merchandise: provided, however, that no additional fee shall be collected on account of any service performed under the requirements of this section. (See sections 2, 3 and 8, of Act of June 10, 1890.)

SEC. 5. Amended by Act of February 23, 1887, to read as follows: That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles securely fastened with locks or seals, under the exclusive control of the officers of the customs; and merchandise may also be transported under the provisions of this act by express companies on passenger trains, in safes, "pouches," and trunks, which shall be of such size, character and description, and secured in such manner as shall be from time to time prescribed by the Secretary; and in cases where merchandise shall be imported in boxes or packages too large to be included within the safes, trunks, or "pouches" as prescribed, such merchandise may be transported under the provisions of this act by such express companies, "corded and sealed," in such manner as shall from time to time be prescribed by the Secretary of the Treasury; and "passengers" baggage and effects arriving at any of the ports specified in section one of this act, which shall appear by the manifest of the importing vessel, or other satisfactory evidence, to be destined to any of the ports specified in the seventh section, may also be transported by express companies under the provisions of this act to any of the ports specified in the seventh section thereof, in such manner and under such rules and regulations as the Secretary of the Treasury may prescribe; and merchandise such as pig-iron, spiegle-iron, scrap-iron, iron-ore, railroad-iron and similar articles commonly transported upon

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platform or flat cars, may be transported under the provisions of this act upon such platform or flat cars; and the weight of such merchandise so transported shall be ascertained in all cases before shipment, and ordinary railroad seals (scales) may be used for such purposes; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the Secretary of the Treasury, and at the expense of the companies, respectively. Such merchandise shall not be unladen or transshipped between the ports of first arrival and final destination, unless authorized by the regulations of the Secretary of the Treasury in cases which may arise from a difference in the gauge of railroads, or "where the route is bonded for both land and water carriage," or from accidents, or from legal intervention, or when, by reason of the length of the route, the cars, after due inspection by customs officers, shall be considered unsafe or unsuitable to proceed further, or from low water, ice, or other unavoidable obstruction to navigation; and in no case shall there be permitted any breaking of the original packages of such merchandise.

SEC. 6. Amended by Act of July 2, 1884, to read as follows: That merchandise so destined for immediate transportation shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel or vehicle specified in the entry provided for in section two of this act.

SEC. 9. That no merchandise shall be shipped under the provisions of this act after such merchandise shall have been landed ten days from the importing vessel, and merchandise not entered within such time shall be sent to a bonded warehouse by the collector as unclaimed, and held until regularly entered and appraised.

Amendment.

The above Act of June 10, 1880, amended by the act of February 23, 1887, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the pro-

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visions of the act entitled "An act to amend the statutes in relation to the immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty, be, and the same are hereby, so amended as to allow merchandise liable to specific rates of duty only to be entered for immediate transportation without appraisement to any of the ports mentioned in the seventh section of said act, although the same may not appear by the invoice, bill of lading, or manifest of the importing vessel to be consigned to or destined for either of said ports, when the consignee at the port of first arrival shall make written application therefor to the collector, giving the name of the person at the port of destination to whom he desires the merchandise to be consigned; and whenever such application and entry shall be made, the original invoice presented by the consignee at the port of first arrival shall be forwarded, with a copy of the transportation entry, to the collector at the port of destination; and a copy of such invoice shall be retained on file at the port of first arrival. The original invoice so forwarded shall be treated as the only invoice of the merchandise upon which entry shall be made at the port of destination, and the person making such entry shall be held responsible for the statements contained therein in the same manner as if the merchandise had been originally consigned to him; *Provided, however,* That the privileges herein conferred shall not extend to any merchandise the duties upon which, or any portion thereof, depend upon the value of such merchandise: *And provided further,* That such privilege shall be granted only in cases where no part of the merchandise shall have been landed prior to entry for immediate transportation as aforesaid.

* * * * *

The following are the ports at which Merchandise may be entered for Transportation to other ports without Appraisement under the Act of June 10, 1880:

Boston, Mass.	Key West, Fla.	Port Huron, Mich.	Tacoma, Wash.
Baltimore, Md.	Los Angeles, Cal.	Portland, Oreg.	Tampa, Fla.
Bath, Me.	Marquette, Mich.	Port Townsend, Wash.	Toledo, Ohio.

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Bangor, Me.	Mobile, Ala.	Pensacola, Fla.	Vanceboro, Me.
Chicago, Ill.	New York, N. Y.	Rochester, N. Y.	
Charleston, S. C.	Newport News, Va.	Savannah, Ga.	
Cleveland, Ohio.	New Orleans, La.	San Francisco, Cal.	
Detroit, Mich.	Norfolk, Va.	Sault Ste. Marie, Mich.	
Duluth, Minn.	Ogdensburg, N. Y.	Seattle, Wash.	
Fernandina, Fla.	Philadelphia, Pa.	San Diego, Cal.	
Galveston, Tex.	Portland, Me.	Sioux City, Iowa.	

Ports to which Merchandise may be Transported without Appraisement under the Act of June 10, 1880.

Atlanta, Ga.,	Dunkirk, N. Y.	Mobile, Ala.	Sandusky, Ohio.
Albany, N. Y.	Evansville, Ind.	Nashville, Tenn.	Sioux City, Iowa.
Buffalo, N. Y.	Enfield, Conn.	Newark, N. J.	San Antonio, Tex.
Burlington, Vt.	Georgetown, D. C.	Newport News, Va.	Springfield, Mass.
Boston, Mass.	Galveston, Tex.	New York, N. Y.	Savannah, Ga.
Baltimore, Md.	Grand Haven, Mich.	New Haven, Conn.	St. Augustine, Fla.
Bath, Me.	Grand Rapids, Mich.	Norfolk, Va.	St. Louis, Mo.
Bangor, Me.	Hartford, Conn.	New Orleans, La.	St. Joseph, Mo.
Bridgeport, Conn.	Indianapolis, Ind.	Omaha, Nebr.	St. Paul, Minn.
Charleston, S. C.	Jacksonville, Fla.	Ogdensburg, N. Y.	San Francisco, Cal.
Chicago, Ill.	Kansas City, Mo.	Providence, R. I.	San Diego, Cal.
Cincinnati, Ohio.	Key West, Fla.	Philadelphia, Pa.	Sault Ste. Marie, Mich.
Council Bluffs, Ia.	Louisville, Ky.	Pittsburg, Pa.	Seattle, Wash.
Cleveland, Ohio.	Lincoln, Nebr.	Portland, Me.	Tampa, Fla.
Columbus, Ohio.	Los Angeles, Cal.	Portsmouth, N. H.	Tacoma, Wash.
Detroit, Mich.	Marquette, Mich.	Port Huron, Mich.	Toledo, Ohio.
Denver, Colo.	Middletown, Conn.	Portland, Oreg.	Vanceboro, Me.
Duluth, Minn.	Minneapolis, Minn.	Port Townsend, Wh.	Wilmington, Del.
Dubuque, Iowa.	Milwaukee, Wis.	Richmond, Va.	Wilmington, N. C.
Des Moines, Iowa.	Memphis, Tenn.	Rochester, N. Y.	

24. The importation of adulterated and spurious teas is prohibited by the following act:

Act of March 2, 1883.

An Act to prevent the importation of adulterated and spurious teas.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act it shall be unlawful for any person or persons or corporations to import or bring into the United States any merchandise for sale as tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an ad-

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mixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited.

The phrase "adulterated with spurious leaf, or with exhausted leaves," is a complete declaration by itself, and the presence of any appreciable quantity of "spurious leaf or exhausted leaves," must condemn the tea; and the presence of chemicals, or other deleterious substances in tea, does not condemn the tea unless such admixture of a foreign substance shall be so great in quantity as to make it unfit for use. Proceedings in regard to the condemnation of tea, both by the tea examiner and by the board of arbitrators, should be regulated by the views thus laid down (decision 6412).

Inspection of Teas.

SEC. 2. That on making entry at the custom house of all tea or merchandise described as tea imported into the United States, the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom house authorities, who shall examine it with reference to its purity and fitness for consumption; and that for the purpose of such examination samples of each line in every invoice shall be submitted by the importer or consignee to the examiner, with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary; *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom house; *And provided further*, That the bond above required shall also be conditioned for the payment of all custom house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act.

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25. The importation of oleomargarine is subject to the provisions of the following act :

Act of August 2, 1886.

An Act defining butter, also imposing a tax upon and regulating the manufacture, sale, importation and exportation of oleomargarine.

* * * * *

SEC. 10. That all oleomargarine imported from foreign countries shall, in addition to any import duties imposed on the same, pay an internal revenue tax of fifteen cents per pound, such tax to be represented by coupon stamps, as in the case of oleomargarine manufactured in the United States. The stamps shall be affixed and canceled by the owner or importer of the oleomargarine while it is in the custody of the proper custom-house officers; and the oleomargarine shall not pass out of the custody of said officers until the stamps have been so affixed and canceled, but shall be put up in wooden packages, each containing not less than ten pounds, as prescribed in this act for oleomargarine manufactured in the United States, before the stamps are affixed; and the owner or importer of such oleomargarine shall be liable to all the penal provisions of this act prescribed for manufactures of oleomargarine in the United States. Whenever it is necessary to take any oleomargarine so imported to any place other than the public stores of the United States for the purpose of affixing and canceling such stamps, the collector of customs of the port where such oleomargarine is entered shall designate a bonded warehouse to which it shall be taken, under the control of such customs officer as such collector may direct; and every officer of customs who permits any such oleomargarine to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisonment not less than six months nor

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more than three years. Every person who sells or offers for sale any imported oleomargarine, or oleomargarine purporting or claimed to have been imported, not put up in packages and stamped as provided by this act, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

Examination of Drugs, Etc.

26. All drugs, medicines, medicinal preparations, including medicinal essential oils and chemical preparations, used wholly or in part as medicine, imported from abroad, shall before passing the custom house, be examined and appraised as well in reference to their quality, purity, and fitness for medicinal purposes, as to their value and identity specified in the invoice. R. S. Sec. 2933.

All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of the manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names so affixed shall be adjudged to be forfeited. (See Section 6 of the Act of October 1, 1890.) R. S. Sec. 2934.

If, on examination, any drugs, medicines, medicinal preparations, whether chemical or otherwise, including medicinal essential oils, are found, in the opinion of the examiner, to be so far adulterated, or in any manner deteriorated, as to render them inferior in strength and purity to the standard established by the United States, Edinburgh, London, French, and German Pharmacopœ and dispensatories, and thereby improper, unsafe, and dangerous to be used for medicinal purposes, a return to that effect shall be made upon the invoice, and the articles so noted shall not pass the custom house, unless, on a re-examination of a strictly analytical character, called for by the owner or consignee, the return of the examiner shall be found erroneous; and it is declared, as the result of such analysis, that the articles may properly, safely, and without danger, be used for medicinal purposes. R. S. Sec. 2935.

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The owner or consignee, shall at all times, when dissatisfied with the examiner's returns, have the privilege of calling, at his own expense, for a re-examination; and the collector, upon receiving a deposit of such sum as he may deem sufficient to defray such expense, shall procure some competent analytical chemist possessing the confidence of the medical profession, as well as of the colleges of medicine and pharmacy, if any such institutions exist in the State in which the collection district is situated, to make a careful analysis of the articles included in the return, and a report upon the same under oath. In case this report, which shall be final, shall declare the return of the examiner to be erroneous, and the articles to be of the requisite strength and purity, according to the standards referred to in the next preceding section, the entire invoice shall be passed without reservation on payment of the customary duties. R. S. Sec. 2936.

If the examiner's return, however, shall be sustained by the analysis and report, the articles shall remain in charge of the collector, and the owner or consignee, on payment of the charges of storage and other expenses necessarily incurred by the United States, and on giving a bond with sureties satisfactory to the collector, to land the articles out of the limits of the United States, shall have the privilege of re-exporting them at any time within the period of six months after the report of the analysis; but if the articles shall not be sent out of the United States within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed, and hold the owner or consignee responsible to the United States for the payment of all charges, in the same manner as if the articles had been re-exported. R. S. Sec. 2937.

27. Merchandise of a perishable nature, and all explosives (except fire crackers) deposited in any bonded warehouse, are subject to seizure and immediate sale.

28. Merchandise which is under general order is liable to sale at any time, should it become so damaged or depreciated in value as to endanger the collection of duties and charges.

29. Merchandise upon which the duties have been paid, may

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remain in bonded warehouse, and if exported directly therefrom, it is entitled to a refund of the duties paid less one per centum. R. S. Sec. 2977.

30. Should notice be served upon the collector of a lien for the ocean freight of any goods in his custody, he is compelled to refuse delivery of the same until such lien has been duly discharged by the payment of the freight. S. 5353, 9486, 11,526.

31. Duties are payable in coin or coin certificates or in U. S. notes, by law receivable for duties.

32. Values of foreign money in U. S. Currency.

The following are the values of foreign coins, as proclaimed by the Director of the Mint on July 1, 1894:

COUNTRY.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.
Argentine Republic.....	Gold and Silver...	Peso	\$0.96.5
Austria-Hungary.....	Gold	Crown .....	.20.3
Belgium.....	Gold and silver...	Franc .....	.19.3
Bolivia	Silver.....	Boliviano .....	.45.7
Brazil	Gold	Milreis .....	.54.6
British Possessions N. A. (except Newfound- land).	Gold	Dollar	1.00
Central Amer. States—			
Costa Rica.....	Silver.....	Peso .....	.45.7
Guatemala			
Honduras			
Nicaragua.....			
Salvador.....			
Chile	Gold and silver....	Peso .....	.91.2
China	Silver.....	Tael.....	.67.6
		{ Shanghai... Haikwan (Customs).	.75.3
Colombia	Silver.....	Peso .....	.45.7
Cuba.....	Gold and silver...	Peso .....	.92.6
Denmark.....	Gold	Crown.....	.26.8
Ecuador.....	Silver.....	Sucre.....	.45.7
Egypt	Gold	Pound (100 piasters)....	4.94.3

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Finland	Gold	Mark19.3
France	Gold and silver...	Franc19.3
German Empire.....	Gold	Mark23.8
Great Britain.....	Gold	Pound sterling.....	4.86.6½
Greece.....	Gold and silver...	Drachma .....	.19.3
Haiti.....	Gold and silver...	Gourde .....	.96.5
India	Silver.....	Rupee.....	.21.7
Italy	Gold and silver....	Lira .....	.19.3
Japan	Gold and silver*...	Yen..... { Gold.....	.99.7
		{ Silver.....	.49.3
Liberia	Gold	Dollar.....	1.00
Mexico	Silver.....	Dollar.....	.49.7
Netherlands	Gold and silver....	Florin.....	.40.2
Newfoundland.....	Gold	Dollar.....	1.01.4
Norway	Gold	Crown.....	.26.8
Peru.....	Silver.....	Sol.....	.45.7
Portugal.....	Gold	Milreis.....	1.08
Russia.....	Silver†.....	Ruble..... { Gold .....	.77.2
		{ Silver.....	.36.6
Spain	Gold and silver...	Peseta.....	.19.3
Sweden.....	Gold	Crown.....	.26.8
Switzerland.....	Gold and silver...	Franc .....	.19.3
Tripoli	Silver.....	Mahbub of 20 piasters...	.41.9
Turkey	Gold	Piaster .....	.04.4
Venezuela.....	Gold and silver...	Bolivar.....	.19.3

*Gold the nominal standard. Silver practically the standard.

†Coined since January 1, 1886. Old half-imperial=\$3.98.6.

‡Silver the nominal standard. Paper the actual currency, the depreciation of which is measured by the gold standard.

33. The foreign values stated on entries of merchandise must be reduced to United States currency at the above rates. If the merchandise is invoiced in a depreciated paper money, the relative value of such money, as compared with the standard coin, must be certified by the United States Consul, and such certificates must be attached to the invoice.

34. The value of the British sovereign or pound sterling is fixed by law at four dollars, eighty-six cents, six and one-half mills (\$4.8665).

35. By the Act of July, 1866 (R. S. 3565), the use of the metrical systems of weights and measures is made legal and the following equivalents are established:

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MEASURES OF LENGTH.

0.001 meter.....	1 millimeter.....	0.0394 inches.
0.01 meter.....	1 centimeter.....	0.3937 inches.
0.1 meter.....	1 decimeter	3.937 inches.
1 meter.....	1 meter.....	39.37 inches.
10 meters	1 dekameter.....	393.7 inches.
100 meters.....	1 hectometer	328 1-12 feet.
1,000 meters.....	1 kilometer	{ 3280 10-12 feet. 0.62136 miles. { 32808 4-12 feet. 6.2137 miles.
10,000 meters.....	1 myriameter	

MEASURES OF SURFACE.

1 square meter	1 centare.....	1550 square inches.
100 square meters.....	1 are.....	119.6 square yards.
10,000 square meters.....	1 hectare.....	2.471 acres.

MEASURES OF VOLUME.

Cubic Measure.

1 cubic centimeter.....	1 milliliter.....	0.001 liter.
10 cubic centimeters.....	1 centiliter.....	0.01 liter.
0.1 cubic decimeter.....	1 deciliter.....	0.1 liter.
1 cubic decimeter	1 liter.....	1 liter.
10 cubic decimeters	1 dekaliter.....	10 liters.
0.1 cubic meter.....	1 hectoliter.....	100 liters.
1 cubic meter.....	1 kiloliter, or stere.....	1000 liters.

Dry Measure.

1 milliliter.....	0.061 cubic inch.
1 centiliter.....	0.6102 cubic inch.
1 deciliter.....	6.1022 cubic inches.
1 liter.....	0.908 quart.
1 decaliter.....	9.08 quarts.
1 hectoliter.....	2 bushels and 3.35 pecks.
1 kiloliter, or stere.....	1.308 cubic yards.

Liquid Measure.

1 milliliter.....	0.27 fluid drachm.
1 centiliter.....	0.338 fluid oz.
1 deciliter.....	0.845 gill.
1 liter.....	1.0567 quarts.
1 dekaliter.....	2.6417 gallons.
1 hectoliter.....	26.417 gallons.
1 kiloliter, or stere.....	264.17 gallons.

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WEIGHTS.

1 cubic millimeter.....	1 milligramme.....	0.001 gramme.
10 cubic millimeters.....	1 centigramme.....	0.01 gramme.
100 cubic millimeters.....	1 decigramme.....	0.1 gramme.
1 cubic centimeter.....	1 gramme.....	1 gramme.
10 cubic centimeters.....	1 dekagramme.....	10 grammes.
1 deciliter.....	1 hectogramme.....	100 grammes.
1 liter.....	1 kilogramme or kilo.....	1,000 grammes.
10 liters.....	1 myriagramme.....	10,000 grammes.
1 hectoliter.....	1 quintal.....	100,000 grammes.
1 cubic meter.....	1 millier or tonneau.....	1,000,000 grammes.
	1 milligramme.....	0.0154 grain avdp.
	1 centigramme.....	0.1543 grain avdp.
	1 decigramme.....	1.5432 grains avdp.
	1 gramme.....	15.432 grains avdp.
	1 dekagramme.....	0.3527 ounce avdp.
	1 hectogramme.....	3.2274 ounces avdp.
	1 kilogramme or kilo.....	2.2046 lbs. avdp.
	1 myriagramme.....	22.046 lbs. avdp.
	1 quintal.....	220.46 lbs. avdp.
	1 miller or tonneau.....	2204.6 lbs. avdp.

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DRAWBACK.

36. Drawback is a refund upon the exportation of imported merchandise of the duties which have been paid thereon.

There are two kinds of drawbacks: First, that allowed upon imported merchandise, when it is exported in the original packages without having been withdrawn from the custody of the customs officers; Second, that allowed upon imported materials which have been used in this country in the manufacture of articles exported under drawback entries.

1.—Drawback on merchandise exported in customs custody.

37. Merchandise may remain in bonded warehouse after the payment of duties thereon at the expense and risk of owners thereof, and if exported directly therefrom within three years from date of importation, is entitled to return duties, less one per centum, payable on production of proper evidence of landing abroad. See R. S. 2977.

38. Merchandise upon which duties have not been paid may be withdrawn for immediate exportation at any time within three years with remission of the duty thereon. Merchandise which has not been delivered from customs custody, whether on board vessel, in the hands of the Appraiser, or undergoing transportation in bond, may be exported without payment of duty; or, if duty has been paid, with a refund of duty, less one per centum.

39. It is held that additional duties, imposed on account of undervaluation, cannot be refunded or remitted on exportation of merchandise. Opinion Attorney General, Sept. 8, 1891, S. 11754.

40. No merchandise imported shall be entitled to drawback of the duties paid, unless the duties so paid shall amount to fifty dollars at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks, or other packages, in which they were imported, without diminution or change of the articles which they were therein contained, at the time of importation, in quantity, quality, or value necessary or unavoidable wastage or damage only excepted. R. S. 3016.

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Limitation of Time for Exportation.

41. No drawback of the duties shall be allowed on merchandise entitled to debenture under existing laws, unless such merchandise shall be exported from the United States within three years from the date of the importation of the same. One per centum on the amount of all drawbacks allowed shall be returned for the use of the United States by the collectors paying such drawbacks, respectively. R. S. Sec. 3017.

Exportation of Liquors or Sugars.

It shall be lawful for the exporter of any liquors in casks, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case. The filling up or change of package must, however, be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port from which such liquors or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection. R. S. Sec. 3026.

Exportations—Change of Packages.

When the owner, importer, consignee, or agent, of any merchandise entitled to debenture, may wish to transfer the same into packages, other than those in which the merchandise was originally imported, the collector of the port where the same may be shall permit the transfer to be made, if necessary, for the safety and preservation thereof. R. S. Sec. 3030.

Notice of Change.

Due notice of the wish to make such transfer, in writing,

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setting forth sufficient cause for the transfer, shall be given to the collector, who shall appoint an inspector of the revenue to ascertain if the allegation be true, and, if found correct, to superintend the transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the merchandise shall be transferred. R. S. Sec. 3031.

INSPECTION AND LADING, TEN DAYS TO COMPLETE ENTRY.

The collector shall direct the surveyor, where any, to inspect, or cause to be inspected, the merchandise notified for exportation; and if it is found to correspond fully with the notice and proof concerning the same, the collector, together with the naval officer, if any, shall grant a permit for lading the same on board of the vessel named in such notice and entry. Such lading shall be performed under the superintendence of the officer by whom the same has been so inspected; and the exporter shall make oath that the merchandise, so noticed for exportation, and laden on board such vessel, previous to the clearance thereof, or within ten days after such clearance, is truly intended to be exported to the place whereof notice has been given, and is not intended to be relanded within the United States, otherwise the merchandise shall not be entitled to the benefit of the drawback. R. S. Sec. 3035.

TRANSPORTATION TO ANOTHER DISTRICT FOR EXPORTATION.

All merchandise imported into the United States, the duties on which have been paid, or secured to be paid, may be transported by land, or partly by land and partly by water, or coastwise, from the district into which it was imported to any port of entry and exported from such port of entry with the benefit of drawback. R. S. Sec. 3036.

Extension of Time for Entry.

Whenever the exporter entering any merchandise, for the benefit of drawback, shall not have completed such entry, by taking the oath or giving the bond required by the existing laws, within the period prescribed by law, but should offer to complete the entry after the expiration of the period, the Secretary of the Treas-

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ury may, upon application to him made by the exporter, setting forth the cause of his omission, under oath, and accompanied by a statement of the collector of all the circumstances attending the transaction within the knowledge of such collector, if he shall be satisfied that the failure to complete the entry was accidental, without any intention to evade the law or defraud the revenue, direct the entry to be completed, and the certificates or debentures, as the case may be, to issue in the same manner, as if such entry had been completed within the period prescribed by the existing laws of the United States. R. S. Sec. 3037.

Debentures, to Whom Payable.

All debentures shall be issued and made payable to the original importer of the merchandise, entered for exportation, whenever the same shall be requested, in writing, by the exporter, and not otherwise. In respect to any merchandise, on which the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties shall be made payable in fifteen days, to be computed from the time of signing the bond, to be given as hereinafter directed. R. S. Sec. 3038.

Exportation from Another District.

Where any merchandise is exported from any other district than the one into which it was originally imported, the collector of such district, together with the naval officer thereof, where there is one, shall grant to the exporter a certificate, expressing that such merchandise was exported from such district, with the marks, numbers, and descriptions of the packages and their contents, the names of the master and vessel in which and the port to which it was exported, and by whom, and the names of the vessel and master in which it was brought, and by whom shipped at the district from whence it came, and the amount of the drawback to which it is entitled. Such certificate shall entitle the possessor thereof to receive from the collector of the district with whom the duties on the merchandise were paid, a debenture or debentures,

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for the amount of the drawback expressed in the certificate, payable at the same time, and in like manner as is herein directed for debentures on merchandise exported from the port of original importation. R. S. Sec. 3041.

Bond for Delivery of Merchandise at a Foreign Port.

Before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate, as is hereinbefore required to be granted, the person applying for such debenture or certificate, shall, previous to such receipt, and before the clearance of the vessel in which the merchandise was laden for exportation, give bond, with one or more sureties, to the satisfaction of the collector, who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned that such merchandise, or any part thereof, shall not be relanded in any port within the limits of the United States, and the exporter shall produce, within the time herein limited, the proofs and certificates required of such merchandise having been delivered without such limits. R. S. Sec. 3043.

Other Proof Required.

In cases of loss by sea, or by capture or other avoidable accident, or when, from the nature of the trade, the proofs and certificates before required, are not, and cannot be procured, the exporter shall be allowed to adduce to the collector of the port of exportation, such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumstances attending the transaction within the knowledge of such collector, be transmitted to the Secretary of the Treasury, who shall have power to allow a further reasonable time for obtaining such proofs; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be canceled. If the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer,

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where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the Secretary of the Treasury, admit such proof as may be adduced; and if they deem the same satisfactory, cancel such bond accordingly. R. S. Sec. 3047.

Penalty for Relanding Goods Entered for Drawback.

If any merchandise entered for exportation, with intent to drawback the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed within any port within the limits of the United States, all such merchandise shall be subject to seizure and forfeiture, together with the vessel from which such merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, upon indictment and conviction thereof, suffer imprisonment for a term not exceeding six months. For discovery of frauds and seizure of merchandise relanded contrary to law, the several officers established by this Title shall have the same powers, and, in case of seizure, the same proceedings shall be had, as in the case of merchandise imported contrary to law. R. S. Sec. 3049.

Forfeiture for False Entry.

If any merchandise, of which entry shall have been made in the office of a collector, for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously as to the time when and the vessel in which it was imported, or shall be found to disagree with the packages, quantities, or qualities, as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in cases where permission shall have been obtained according to law to alter or change the quantities or packages thereof, all merchandise, or the value thereof to be recovered by the owner or person making such entry, shall be forfeited, and the person making such false entry shall also forfeit a sum equal to the value of the articles mentioned or described in such entry. R. S. Sec. 3050.

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2.—Duties Upon Imported Merchandise Upon Which Drawback Has Been Paid on Exportation From the United States.

Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported. Sec. 19, Tariff Act.

3.—Drawback on Imported Salt Used in Curing Meats Exported from the United States.

Par. 322, Sec. 1, Act Oct. 1, 1890. The duties paid on any imported salt which shall have been used in curing meats in this country are refunded on the exportation of such meats.

Allowances for drawback on imported salt shall be made in conformity with the following provision of law:

“Exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than \$100.” Art. 790, Customs Regs., 1892.

At least six hours before the lading for exportation of any meats cured with imported salt on which refund of duties paid is to be claimed, the exporter, or his agents shall file with the collector of the port at which the meats are to be laden, an entry stating where such meats are deposited, naming the vessel or conveyance by which, and the place or country to which they are to be exported, fully describing such meats by packages, marks and numbers,

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kind and quantity, and identifying the salt used in curing the same, by declaration of the proprietor and foreman of the packing house or place where the meats were cured. Such refund entry shall be in Form No. 134. In case any part of the salt used was imported by the packer, the packer's declaration shall state that the duties were paid *without allowance or deduction except as noted in the entry.*

Declaration of Exportation.

I,, do sincerely and truly declare that the cured meats described in the within entry were exported as therein stated, and not to be brought back, or re-landed within the limits of the United States. I further declare that the said cured meats, according to the best of my knowledge and belief, were cured and packed with salt, wholly the production of a foreign country, as in said entry stated; that the duties chargeable thereon by law on importation have been paid, without any allowance, or deduction for damage or other cause; and that no part of such duties has been heretofore refunded by way of drawback or otherwise.

.....
Exporter or Agent.

Declared before me this.....day of....., 18 .

.....
Art. 791, Customs Regs. 1892.

In case it is not practicable to complete the refund entry before lading of the meats, the exporter or his agent may file with the collector, in lieu of such refund entry, a preliminary entry, giving all information contained in the refund entry, excepting the identification of the salt used in curing the meats, which preliminary entry shall be in Form No. 135. Art. 792, Customs Regs., 1892.

Meats cured with imported salt to be transported from one port to another, either in land or coastwise, and to be exported thence,

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may be entered for refund at the port of original shipment, entry being made as in case of direct exportation, Forms 134 and 135 being modified to show that the meats were entered for exportation to.....(port of exportation), and exportation thence. The modified preliminary entries shall be filed in duplicate and the refund entries in duplicate. Art. 793, Customs Regs., 1892.

An exporter or his agent may file a refund entry for a single shipment of meats made under a preliminary entry, or may combine in one refund entry shipments made under several preliminary entries; and an agent holding bills of lading indorsed to him as required by Article 773 and covering shipments made under preliminary entries, may combine in one refund entry shipments made for one shipper or several shippers.

Such combined entry shall be in Form No. 136.

(Identification of salt used, declaration of proprietor and foreman, and declaration of importation, all as in form 134.) Art. 794, Customs Regs., 1892.

In case bond for proof of delivery outside the limits of the United States be required, such bond shall be in Form No. 137. Art. 795, Customs Regs., 1892.

In the matters of inspection, lading, transportation, certifying exportation, giving and canceling bonds for production of proofs of delivery outside the limits of the United States, entry by line, completion of entry, requirement, use, and conditions of bills of lading, records of importation of salt used, tracing salt to possession of packer, liquidation of entry, action will be taken as under like conditions in case of exportation of articles of domestic manufacture exported with benefit of drawback. Art. 796, Customs Regs., 1892.

When the amount of refund found to be due on one or several entries made in one person or firm shall equal or exceed \$100, the collector liquidating such entry or entries shall make an abstract or statement of all facts of entry and liquidation, to which statement certificate of collector and oath and receipt of claimant shall be attached. Such statement, certificate, oath, and receipt shall be in form Cat. No. 177. Art. 797, Customs Regs., 1892.

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Collectors of customs acting as disbursing agents shall forward to the Commissioner of Customs monthly estimates of the amounts needed for payments of refund on salt used in curing exported meats, and shall make such payments from funds remitted for that purpose. They shall also make, and transmit with their accounts, monthly abstracts of payments made, as in case of drawback on exported merchandise. Art. 798, Customs Regs., 1892.

No drawback on materials used in the manufacture of exported articles, nor refund on salt used in curing exported meats, shall be allowed until the import entries covering such materials or salt shall have been liquidated, and such liquidation shall have been made final by operation of law, or by acceptance by the importer relative to the materials or salt on which drawback or refund is claimed. Art. 799, Customs Regs., 1892.

4.—Drawback of Duties Paid Upon Imported Materials Used in the Manufacture of Articles Ex- ported from the United States.

The following are the regulations of the Treasury Department regarding the allowance of drawback as above:

R. S., 2977. Merchandise upon which duties have been paid may remain in bonded warehouse at the expense and risk of the owners, and if exported directly therefrom within three years shall be entitled to drawback. Art. 734, Customs Regs., 1892.

R. S., 3015. Merchandise upon which the duties have been paid under a consumption entry, if exported directly from the uninterrupted custody of officers of the customs under the provisions of R. S., 3053, 3056. existing law, shall be entitled to drawback. Addi-

S. 11754, 12178. tional duties imposed by the act of June 10, 1890, cannot be refunded as drawback. Art. 735, Customs Regs., 1892.

R. S., 2977, 3017. One per centum of the amount of all drawbacks allowed under the above provisions shall be retained for the use of the United States by the collector paying such drawback. Art. 736, Customs Regs., 1892.

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No such drawback shall be paid unless the duties paid on the merchandise exported shall amount to \$50, nor unless the merchandise shall be exported within three years from the date of importation, in the original packages in which it was imported (except as regards drugs, medicines, chemical preparations, refined R. S., 3016, 3017, sugars, and liquors), without diminution or change 3018, 3029. in quantity, quality, or value, unavoidable wastage R. S., 3028. or damage excepted. Where articles are imported in bulk and placed in packages before landing they shall be exported in the same packages in which they were landed. Art. 737, Customs Regs., 1892.

No such drawback shall be allowed on any merchandise after R. S., 3025. it has been removed from the custody and control of the Government prior to being laden for exportation, as such custody must be continuous and uninterrupted from time of importation to time of exportation. Art. 738, Customs Regs., 1892. Sec. 7, act June 10, 1890, No drawback of additional duty imposed for R. S., 2501, Sec. 17, act undervaluation, nor of discriminating duty, Oct. 1, 1890, R. S., 3027, S. nor of customs duties paid on any preparation 11754, 12178. of opium, shall be allowed.

(Par. 121, act Mar. 3, 1883, and par. 48, act Oct. 1, 1890.) No drawback shall be allowed unless the collector be notified by the party claiming drawback before the shipment of the intention to present such claim. Art. 739, Customs Regs., 1892.

The party intending to export, with benefit of drawback, any merchandise on which duty has been paid must, at least six hours before the lading of the same, file with the collector of the port an entry fully describing such merchandise, stating where it is deposited, by whom, how, where and when it was imported, and naming the vessel or conveyance in which and the place to which the same is to be exported. In case the merchandise is to be transported before exportation, the entry must name the transporting vessel or conveyance and route, and the port of exit.

Such drawback entry shall be in Form No. 116, for direct exportation, and Form No. 117 for transportation and exportation. Art. 740, Customs Regs., 1892.

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In case the customs records shall show that the party filing the entry has the right to export the merchandise, the collector shall deliver the entry to the surveyor with an order to inspect the merchandise described therein, to ascertain the weight, gauge, measure, or count, as the case may require, and, if the merchandise is found to agree in all respects with the description thereof, he shall superintend the lading of the same on the transporting or exporting vessel or conveyance, and shall certify such lading to the collector.

The storekeeper or other officer having the merchandise in charge, shall, when so directed, cord, seal, or brand the same, as the case may require, and deliver it to the surveyor. Art. 741, Customs Regs., 1892.

Such merchandise when entered for transportation and exportation shall be shipped only by a bonded line under the regulations for transportation in bond. Art. 742, Customs Regs., 1892

A manifest of the merchandise so entered and shipped, covering the quantity laden on each vessel or car must be prepared by the shipper, signed by him and the master or agent of the transporting vessel or conveyance, certified by the proper customs officer, and given to such master and agent for delivery to the collector at the port of exportation. The manifest shall be in Form No. 118. Art. 743, Customs Regs., 1892.

A copy of every entry under which merchandise is laden for transportation and exportation shall be forwarded by the collector to the collector of the port of exportation. The latter, on being notified by the agent of the exporter of the arrival of the merchandise, shall examine its condition, and if he finds it to be without change or diminution, note its shipment, or superintend its transshipment. The exporter or his agent shall designate the vessel or conveyance by which the exportation is to be made. In short hauls prompt transmission of the triplicate copy is frequently necessary to insure lading of merchandise on vessel named for export. Manifest certifying lading accompanies car or vessel to port of exit and duplicate copy thereof follows to collector. Art. 744, Customs Regs., 1892.

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Copy of entry and special manifest having been received, and the exporting vessel or conveyance having been cleared, the collector shall issue, and send to the collector of the port where entry for drawback was made, a certificate of exportation, which certificate shall be in Form. Cat. No. 792. Art. 745, Customs Regs., 1892.

Before the clearance of the exporting vessel the exporter shall give a bond in a sum equal to double the amount of the drawback, for the production of proofs of the delivery of the merchandise outside the limits of the United States. Such bonds shall be in Form Cat. No. 788.

The period named in the bond for the production of the proofs of the delivery required shall be one year from date thereof, if the exportation be made to any part of Europe or America, or two years, if made to any part of Asia or Africa.

In case of loss by sea or by capture, or of other unavoidable accident, or when from the nature of the trade the proofs and certificates required cannot be procured, such bond may be canceled on application to the Secretary of the Treasury, or if the bond does not exceed \$200 it may be canceled by the collector, if he is satisfied with the proofs adduced.

Bonds given on the exportation of merchandise from bonded warehouse for benefit of return duties, where the drawback does not exceed \$100, may be cancelled by collectors of customs, the naval officer concurring, where there is one, on the presentation of an outward bill of lading covering the exported merchandise and a duly authenticated certificate of clearance from the customs officer supervising the lading thereof. Art. 746, Customs Regs., 1892.

Before the clearance of the exporting vessel, or within 10 days thereafter, the exporter shall complete the drawback entry by making declaration that the merchandise entered and laden for exportation is to be, or has been, exported as in such entry stated, and is not to be relanded nor consumed in the United States. Such declaration shall be in Form No. 119. Art. 747, Customs Regs., 1892.

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Whenever an exporter shall not have completed such
R. S., 3037. drawback entry, by making the declaration or giving
the bond required within the period prescribed by law,
but shall offer to complete the entry after the expiration of that
period, application may be made to the Secretary of the Treasury
for authority to complete the entry, setting forth the case of his
omission, under oath, and accompanied by a statement from the
collector of the circumstances attending the transaction. Art. 748,
Customs Regs., 1892.

The drawback entry and the required bond having been completed, the reports of inspection and lading having been made, and the clearance of exporting vessel or conveyance having been shown by record of clearance, in case of direct exportation, or by certificate, in case of transportation and exportation, the collector with whom such entry and proofs are lodged shall verify the facts of importation by reference to the records in his office, and ascertain the amount of duty due and paid on the merchandise exported.

For the purpose of drawback, money paid by an importer on merchandise covered by an import entry shall be regarded as a deposit, and not as "*duty paid*," until such entry shall have been liquidated, and such liquidation shall have been accepted by the importer as final in relation to the merchandise exported. Art. 749, Customs Regs., 1892.

The collector shall retain one per centum of the amount so ascertained, and shall issue a debenture certificate for the remainder, made payable to the order of the exporter, or to the order of the importer of the merchandise in case the exporter shall, in writing, so direct.

Such certificate, made payable fifteen days after the
R. S. 3038. signing of the bond, may be delivered to the party to
whose order it is drawn fifteen days after the clearance
of the exporting vessel or conveyance, and shall be in Form Cat.
No. 789. Art. 750, Customs Regs., 1892.

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R. S., 3019, 3020, 3026; Sec. 10, Act Feb. 8, 1875; Sec. 25 and 328, Act Oct. 1, 1890.

When imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles, a drawback equal in amount to the duties paid on the materials used less one per centum of such duties. When the articles exported are made in port from domestic materials, the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity, or measure thereof, may be ascertained. Art. 753, Customs Regs., 1892.

Par. 466, act March 3, 1883. Par. 285, act Oct. 1, 1890.

Oil cake made from linseed, imported under the act of March 3, 1883, or from linseed or oil seed imported under the act of October 1, 1890, is not entitled to allowance for drawback on exportation. Art. 754, Customs Regs., 1892.

Sec. 25, act Oct. 1, 1890.

The imported materials used in the manufacture or production of articles entitled to drawback when exported, shall, in all cases where drawback on such materials is claimed, be identified; the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture, or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either, or to the person to whom such manufacturer, producer, exporter, or agent, shall, in writing, order such drawback paid, under such regulations as are hereinafter prescribed. Art. 755, Customs Regs., 1892.

The party named as shipper or consignor in the bill of lading under which domestic merchandise is exported, shall, for the purposes of allowance of drawback, be held to be the exporter of such merchandise, and such exporter or his agent may make entry for and receive the drawback. Art. 756, Customs Regs., 1892.

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Whenever the manufacturer or producer of articles entitled on exportation to drawback shall, on the sale or consignment of such articles, have reserved to himself the right to claim drawback, he or his agent may make entry for such drawback, which shall be paid on satisfactory evidence that such reservation was made with the knowledge and consent of the exporter. Art. 757, Customs Regs., 1892.

At least six hours before the lading of any article entitled to drawback on materials used in its manufacture, the party claiming such drawback shall file with the collector an entry stating where such merchandise is deposited, naming the vessel or conveyance by which, and the country or place to which it is to be exported, fully describing the merchandise by packages, marks, and numbers, kind and quantity, and identifying the materials used in the manufacture of the same by a declaration of the proprietor, or, in case of a corporation, the officer authorized to represent such corporation, and the foreman, manager or superintendent of the factory or place in which the same was manufactured. In case it is not practicable to make such entry before the lading, a preliminary entry may be filed at least six hours before lading, declaring intention to claim drawback and giving the information required in case of drawback entry, excepting identification of materials.

The drawback entry shall be filed in duplicate in Form No. 120, and the preliminary entry shall be in Form No. 121. Art. 758, Customs Regs., 1892.

Articles of domestic manufacture which are to be transported either inland or coastwise from one port to another, to be exported thence, may be entered for drawback at the port of original shipment.

Entry shall be made as in case of direct exportation, and shall be in Form No. 122a.

Preliminary entry may be made as in case of direct exportation, and in form 122b.

Form 122a shall be in triplicate, and Form 122b in duplicate. Art. 759, Customs Regs., 1892.

Whenever merchandise is shipped from an interior place on a

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through bill of lading, and entered at the port of exportation for drawback while in transit, the party making entry may, without designating the vessel, name the line by which such merchandise is to be exported; but the officer who superintends the lading must, in his certificate of lading, name the vessel on which the merchandise was laden. Art. 760, Customs Regs., 1892.

When notice of intent to claim drawback has been filed with the collector the surveyor shall, when so directed by the collector, ascertain the quantity of the merchandise, and the samples when necessary; and if the merchandise is found to agree with the description thereof, he shall superintend the lading.

No merchandise shall be so inspected or laden under an order issued more than sixty days prior to the lading of a portion of the merchandise described in such order. Art. 761, Customs Regs. 1892.

Circular
118, Nov. 15,
1890.

When the claim for drawback on any entry of merchandise laden for exportation by sea exceeds \$100, and in all cases where the merchandise is not exported by sea, the party making entry for drawback shall, within ten days after the clearance of the exporting vessel or conveyance, execute and deliver to the collector a bond for the production of such proofs of delivery outside of the limits of the United States, as are required in case of foreign merchandise exported in condition as imported, which bond shall be in Form Cat. No. 790.

The conditions of this bond, as regards duration and cancellation, shall be similar to those taken on exportations of foreign merchandise with benefit of drawback.

In case the merchandise is laden under a preliminary entry, this bond shall be modified by substituting the words "*a preliminary export entry*" in place of the words "*an export entry and papers thereto annexed.*" Art. 762, Customs Regs., 1892.

At the time of filing a drawback entry covering merchandise laden under a preliminary entry, or, within ten days after the clearance of the exporting vessel or conveyance, in case the merchandise be laden under a drawback entry, the party making such entry shall complete the same by making declaration before an

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officer authorized to administer oaths to the statements therein made, and to the facts relative to the exportation in Form No. 123.

Whenever the drawback entry is made by the manufacturer or producer, or his agent, he shall also declare that the right to the drawback claimed has been reserved by the manufacturer or producer, with the knowledge and consent of the importer. Art. 763, Customs Regs., 1892.

Samples taken by the surveyor shall be delivered to the collector, and when necessary, sent by him to the appraiser for examination and report. On the requisition of the collector the appraiser shall detail an expert sampler to select such samples.

In case merchandise is laden for transportation and exportation, a copy of the entry shall be forwarded by the collector to the collector of the port of exportation. Art. 764, Customs Regs., 1892.

A manifest of the merchandise so laden on each vessel or conveyance must be prepared by the shipper, signed by him and the master or agent of the transporting vessel, car, or line, certified by the proper customs officer, and given to such master or agent for delivery to the collector at the port of exportation. Such manifest shall be in Form No. 124.

The lading and inspection shall be made under the special regulations governing shipments in bond for exportation or transportation. Art. 765, Customs Regs., 1892.

On receipt of the copy of the entry, and on being notified of the arrival of the merchandise, by the party claiming drawback, or the consignee or agent of such party, who may designate the vessel or conveyance by which it is to be exported, the collector of the port of final exportation shall examine such merchandise, and if he finds it to be without change or diminution shall note the shipment or superintend the transshipment of the same. Art. 766, Customs Regs., 1892.

The exporting vessel or conveyance having been cleared, the collector of the port shall issue and forward, to the collector of the port where entry for drawback was made, a certificate of exportation, which certificate shall be in form, Form No. 11, Circ. 118 of 1890.

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Whenever drawback goods are laden for exportation by sea on board a vessel subsequently touching at a domestic port, a certificate from the collector at such port that the goods were not landed thereat, or a certificate that no part of the cargo was so landed, may be accepted in lieu of the foregoing certificate. Art. 767, Customs Regs., 1892.

In case the importer of material used or to be used in the manufacture of articles exported or to be exported, with benefit of drawback, from some port other than the port of importation, or the party to whom delivery of such material has been certified, shall, in writing, request the collector of the port at which such material was imported to grant a certificate of importation and payment of duty, such collector shall issue and deliver to such importer or party such certificate, which shall be in Form No. 125.

This certificate may be filled at the port of exportation; and should any portion of the material described in the certificate be used in the manufacture of articles exported from a port other than that at which it is first filled, the collector holding the certificate shall, on written request of the party by whom it was filled, deliver an extract for use at such other port. Such extract shall be in Form No. 126. Art. 768, Customs Regs., 1892.

In case the materials used in the manufacture of articles exported with benefit of drawback, were not imported by the manufacturer of such articles, no drawback of the duties paid thereon shall be allowed until there shall be filed with the collector, where drawback entry is made, proof of the delivery of the materials to such manufacturer.

A certificate, or official evidence of the existence of a certificate, filed at another port, made under oath, fully describing the materials delivered, and tracing such materials from the custody of the importer to the custody of the manufacturer, shall be accepted as such proof, and shall be in Form No. 127. Art. 769, Customs Regs., 1892.

If materials are not delivered directly from the importer to the manufacturer, each intermediate transfer shall be noted on the certificate of delivery, by an affidavit of the party through whose

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possession the material passed, which affidavit shall be in form as follows:

I,, (of the firm of) do solemnly swear that the merchandise described in the within certificate of delivery was received by me (or the said firm) from, and has been delivered to

Sworn before me this day of, 18—.

Art. 770, Customs Regs., 1892.

When the imported material used passed through some process of manufacture before delivery to the party by whom the articles exported or to be exported were manufactured, such intermediate change of condition shall be shown by certificate of manufacture and transfer in Form No. 128.

Any intermediate transfer of such manufactured articles shall be certified as in the certificate provided under Form 127.

Manufacturers using articles so certified in the manufacture of merchandise for exportation may identify materials used, by proper reference to such certificates of manufacture, without repeating all the particulars of importation contained in the certificates. Art. 771, Customs Regs., 1892.

In case a drawback entry does not distinctly set forth all the facts to be considered in determining the amount of the drawback, the entry shall not be liquidated until the party making the entry shall have filed with the collector a sworn statement setting forth such facts.

If the required facts have been stated in an invoice by which the merchandise was bought, sold, or consigned for exportation, such sworn statement shall set forth the facts as stated in the invoice. Art. 772, Customs Regs., 1892.

At the time of filing, or before the liquidation, of an entry for drawback on articles of domestic manufacture, the party making such entry shall file with the collector with whom the entry is

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lodged, a bill of lading issued by the proper representative of the exporting vessel, conveyance, or line, covering the merchandise described in such entry.

The bill of lading must in all cases, excepting those in which the drawback is claimed by the manufacturer or producer, or his agent, show that the merchandise was shipped by, or on account of the party making the export entry, or must bear an indorsement of the party in whose name or on whose account the merchandise was shipped, showing that the party making entry is authorized to make it and to receive the drawback.

The terms of the bill of lading may limit and define its use by declaring it to be for *customs purpose only* and *not negotiable*; and if a copy of the original bill be filed it must bear the signature of the party issuing the same, and an indorsement signed or checked by the party issuing the bill, showing that *no other copy has been issued for customs purposes*. Art. 773, Customs Regs., 1892.

A party, or his agent, who has purchased from a manufacturer, bags made from imported material, and to be exported filled, may file with the collector of a port at which the drawback entry has been, or is to be made a bill of purchase, describing the bags exported and those to be exported. This bill must be accompanied by a manufacturer's certificate, given under oath, identifying the material used in the manufacture of the bags. Reference may be made to this certificate in drawback entries of exported bags, in lieu of furnishing declaration of proprietor and foreman of factory on each entry.

Such bill and certificate shall be in Form No. 129. Art. 774, Customs Regs., 1892.

In case bags covered by a manufacturer's certificate are exported from a port other than that at which such certificate is filed, the collector shall, at the request in writing of the party by whom it was filed, issue a certified extract therefrom for use at the port from which exportation is made. Such extract may be filed, and for purposes of identification by reference may be used as an original certificate, and shall be in Form No. 130. Art. 775, Customs Regs., 1892.

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A party having made a preliminary entry of bags may file a drawback entry covering the shipment made under such preliminary entry, or may combine in one drawback entry several shipments made on preliminary entries, identifying the materials used in the manufacture of the bags by reference to manufacturer's certificates, and extract from such certificates. Such entry shall be in Form No. 131. Art. 776, Customs Regs., 1892.

Before the liquidation of an entry made by an agent authorized by indorsements on bills of lading covering bags, to make such entry, such agent shall file with the collector holding the entry a sworn statement made by the shipper, identifying the manufacturer's certificates covering the bags described in each bill of lading. Such statement shall be in Form No. 132.

Bags entered for exportation with benefit of drawback must be plainly marked with the words "for drawback."

Whenever a manufacturer of bags shall plainly mark such bags with his trade-mark and the words "*right of drawback reserved*," such notice of reservation shall be held to be proof that the right of drawback was so reserved with the knowledge and consent of the exporter, and such manufacturer, or his agent, may make entry for and receive the drawback due on the exportation of such bags.

A receipt or certificate showing the number of bags so marked, laden on any exporting vessel or line, and issued by the proper representatives of such vessel or line, may be accepted in lieu of the bill of lading. Art. 777, Customs Regs., 1892.

Two or more preliminary entries made by the same party and payable to one person or firm covering exportations of domestic manufacturers, may, for the purposes of liquidation and payment of drawback, be combined in one entry.

Preliminary entries to be so combined, must, in addition to the requirements of preceding regulations, state the name and location of the manufacturer of the articles therein described, and show that the entry is intended for combination with other entries. The combination entry must give the number of each preliminary entry embraced therein, the name of the party making the same, and the

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name of the party or firm to whom the drawback is payable, also the name of the exporting vessel, with the date of clearance, a description of the articles exported, with the marks, and number of packages, and quantity of articles, the name of the manufacturer and place where manufactured, and all facts of weight, gauge, or measurement required for liquidation of the said entry. Such entry shall be in Form No. 133. Art. 778, Customs Regs., 1892.

R. S., 2501, 2900, 2027; Sec. 7,
act June 10, 1890. S. 3435.

No drawback of additional duties imposed for undervaluation, or of discriminating duty shall be allowed. Art. 779,

Customs Regs., 1892.

Wheat intended for conversion into flour to be exported with benefit of drawback must be conveyed to the mill, or to a bonded bin in another building, either in sealed cars under special manifest, or under the immediate supervision of an inspector of customs, who will see that no other than imported wheat is admitted to the part of the mill designed for the storage of imported wheat, until all the imported wheat in such portion of the mill has been converted into flour, and all the flour resulting therefrom has been removed either for direct transportation to the port of shipment for exportation, or to such warehouse for temporary storage as may be designated by the collector or other chief officer of the customs.

All such flour must be conveyed from the mill or from the warehouse to the port of exportation, under special manifest, in sealed cars; and it will be the duty of the collector or other chief officer of the customs at such port to see that the flour specified in the export entry is delivered to the lading officer directly from such cars, and that the seals affixed thereto at the original place of shipment have not been broken or otherwise tampered with on the way.

In addition to the usual oaths of the manufacturer and foreman, each entry for drawback on such flour must be accompanied with a certificate from the inspector of customs, under whose supervision the above described operations of transfer of the grain to the mill, its conversion into flour, and the shipment of the same,

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shall have been performed, stating that, to the best of his knowledge and belief, the flour specified in the manifest was manufactured wholly from imported wheat; and if such flour is shipped in bags, that all the bags covered by the certificates are of uniform size, and that each bag contains.....pounds of flour.

The next weight so stated in said certificate will be taken as the basis of computation of the drawback, payable on the exportation of such flour in bags.

It not being necessary to weigh flour so shipped and marked, at the port of exportation, to determine the quantity on which drawback is to be allowed, no charge will be made for weighing. Art. 780, Customs Regs., 1892.

If merchandise on which drawback is claimed was laden under a preliminary entry, the party making such preliminary entry must, within sixty days after the clearance of the exporting vessel or conveyance, file with the collector, a drawback entry covering the merchandise so laden; but the time for filing and completing a combination entry may be extended by the collector to six months, upon evidence satisfactory to him that failure to complete such entry within the sixty days specified resulted from no fault or neglect on the part of the claimant. Art. 781, Customs Regs., 1892.

When the drawback entry or the bond required shall not have been completed within the period fixed by these regulations, such entry or bond may be completed only by special permission of the Secretary of the Treasury.

The application for permission, setting forth, under oath, the cause of omission or failure, shall be forwarded to the Secretary of the Treasury, through the collector of the port where such entry was filed, accompanied by a statement made by the collector, showing all facts known to him relative to the matter in question. Art. 782, Customs Regs., 1892.

If for any cause the party making the drawback entry cannot produce the required bill of lading, he may, through the collector, submit to the Secretary of the Treasury a sworn statement, show-

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ing cause of failure, with such proofs as may be had of exportation and of his right to make drawback entry.

The collector transmitting such statement and proofs shall submit therewith his report and recommendations relative to the case. Art. 783, Customs Regs., 1892.

In case of failure on the part of customs officials to comply with regulations relative to exportation with benefit of drawback, the collector shall report the facts to the Secretary of the Treasury, and, if the failure was not the fault of the party making entry, and if the evidence of exportation be satisfactory, the Secretary of the Treasury will order the liquidation of the entry. Art. 784, Customs Regs., 1892.

The drawback entry having been completed, charges incident thereto having been paid, the bond when required having been given, the exporter or agent having furnished bills of lading and the required information, the requisite reports of the surveyor and appraiser having been made, and the exporting vessel or conveyance having been cleared, as shown by record of clearance in case of direct exportation, or by certificate (Form Cat. No. 892) in case of transportation and exportation, the collector with whom such entry and information are lodged shall ascertain the quantity of imported materials used in the manufacture of the articles entered for drawback, by reference to special instructions of the Department relative to determining such quantity, and shall ascertain the amount of duty paid on such quantity, by reference to records of importation of the materials identified in the drawback entry, or to special rates established by the Secretary of the Treasury. The collector shall deduct from the amount of duty so ascertained the legal retention of one per centum, and thus determine the amount of drawback to be paid. Art. 785, Customs Regs., 1892.

Import entries, certificates of importation, and extracts from such certificates, shall constitute the records from which the amount of duty paid on the quantity of materials used shall be determined; and to guard against errors of identification, and of overallowance, all materials identified in manufacturers' certificates and in export entries which have been liquidated, and all materials covered by

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certificates of importation and extracts from such certificates issued, shall be charged against the records of importations to which they respectively refer. Art. 786, Customs Regs., 1892.

The amount of drawback due on exported articles covered by a drawback entry having been ascertained, the collector shall issue thereafter a debenture certificate made payable to the order of the party making such entry, or to the order of a party to whom the maker of the entry shall, on such entry, have ordered the drawback paid, or declared it to be due.

Such certificate shall be made payable in thirty days from the date of the clearance of the vessel or conveyance in which the exportation was made, and shall be in Form Cat. No. 791. Art. 787, Customs Regs., 1892.

Such certificates, being prepared in book form, with margin as shown in Form. Cat. No. 791, will be numbered consecutively for each fiscal year. When the certificate is issued the marginal abstract called for by such form shall be completed, and the party to whom such certificate is delivered shall acknowledge the receipt thereof on the margin, which shall be retained by the collector. Art. 788, Customs Regs., 1892.

No drawback shall be allowed on any article of domestic manufacture exported until the rate of allowance has been established by the Secretary of the Treasury. Application for allowance on an article for which no rate has been established shall be made to the Secretary of the Treasury.

Such application shall be presented to the collector of S. 11634. customs at the port at which the entry for which drawback is tended to be made, who shall transmit the same to the Secretary, with his recommendation as to the rate to be established. Art. 789, Customs Regs., 1892.

Certificates of importation, and extracts from such certificates, issued for drawback purposes, must show allowance for damage on materials certified, if any has been allowed; state the facts and conditions of protest against rate or amount of duty paid, in case protest has been made, and name the party to whom delivery has been certified, in case a certificate of delivery has been filed with

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the collector issuing such certificates of importation and such extracts. Such certificates shall not be issued until the import entry covering the merchandise to be certified shall have been liquidated and the legal time for filing protest shall have expired.

All certificates of importation or extracts therefrom covering tin plates or terne plates shall specify the number of boxes imported, the weight thereof, the sizes of the sheets, and the number of sheets per box. Art. 800, Customs Regs., 1892.

Collectors may withhold delivery of debenture certificates for ten days after the party making the entry shall have performed all acts required of him precedent to liquidation of such entry. Art. 801, Customs Regs., 1892.

At ports where there is a naval officer, all action required by the collector by these regulations, for determining the amount of drawback or refund to be allowed on merchandise exported, shall be taken by both collector and naval officer; all orders and certificates relating to the ascertainment and payment or crediting of such allowances must be countersigned by such naval officer, and all records, reports, and information relative to liquidation of drawback and refund entries shall be for use of both collector and naval officer. Art. 802, Customs Regs., 1892.

Drawback on Vessels Built in the United States of Foreign Materials Under Section 17, of the Act of June 26, 1884.

When a vessel is built in the United States for foreign account, wholly or partly of foreign materials, on which import duties have been paid, there shall be allowed on such vessel, when exported, a drawback equal in amount to the duty paid on such materials, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury. Ten per centum of the amount of such drawback so allowed shall, however, be retained for the use of the United States by the collector paying the same.

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For the regulations governing refund of these duties, see Synopsis 12470, March 2, 1892.

The following rates of drawback have been established by the Secretary of the Treasury upon the several articles mentioned :—

Drawback Rates.

Alphabetical list of drawback rates established by the Secretary of the Treasury.

Ætna. Dynamite. See Explosives.

Agate Iron Ware: manufactured by the Lalance and Grosjean Manufacturing Company of Woodhaven, N.Y., from imported sheet-iron, same as duty paid. Add to the weight of the sheet-iron blanks entering into the manufacture the following percentages of said weight, viz :

Add for wastage in cutting. All circular blanks, $21\frac{1}{2}$ per cent.; all oval blanks, 11 per cent. Add for wastage in stamping; all circular blanks for milk boilers, 20 per cent.; all circular blanks for Berlin and convex saucepans, and stovepots and sauce pots, 16 per cent.; and all circular blanks for all other stamped goods, 8 per cent.

Deduct for value of scrap resulting from finishing all blanks "spun" and "trimmed," $1\frac{1}{4}$ per cent. (S. 9780.)

Air Brake, imported; used in a locomotive built by the Baldwin Locomotive Works, Philadelphia, Pa., same as duty paid. (7247 F.) April 10, 1891.

Ajax Metal: manufactured by Ajax Metal Company, Philadelphia, wholly from imported lead, same as duty paid. Add to net weight exported article 1 per cent. (475-G.) April 2, 1892.

Ajax White Metal from tin and lead, same as duty paid on a quantity of lead equal to one-half of the exported weight. S. 7702.

Alcohol, imported: used in manufacture of perfumed water by McKesson & Robbins, New York, same as duty paid (4327-G.) October 19, 1893.

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Almond Paste: manufactured by Henry Heide. For the almonds and albumen, same as duty paid; for the sugar, same as on exported refined sugar of the grade used. (S. 7702.)

Almonds, sugar-coated. See Sugar-Coated Almonds.

Almondine: manufactured by the Chapman & Smith Company, of Chicago, Ills., wholly from imported shelled almonds, and albumen and sugar refined from imported raw sugar same as duty paid for the almonds and albumen, for sugar, same as would be allowed thereon if exported separately. (S. 10450.)

Ammonia, Anhydrous liquid. See Anhydrous Ammonia Liquid.

Ammonia, aqua. See Aqua Ammonia.

Anhydrous Ammonia—liquid: manufactured from sulphate of ammonia, same as duty paid; allow four pounds of sulphate of ammonia for every pound liquid anhydrous ammonia. (S. 11937.)

Antifriction Metal—magnolia. See Magnolia Anti-friction Metal.

Antipyrine. See Salol, Phenacetine and Antipyrine.

Aqua Ammonia: from imported sulphate of ammonia, same as duty paid. Divide percentage of ammonia gas contained in exported article by percentage of such gas contained in imported sulphate and multiply the quotient by weight of exported article. (S. 13735.)

Aromatic Bitters. See Ramsay's Trinidad Aromatic Bitters.

Articles made from tin-plate manufactured from imported iron and steel sheets and tin—exported filled or empty, same as duty paid. (S. 7804.)

Asphaltum and Tar-coated steel pipes. See Steel Pipes.

Automatic Intercepting Valve, used in locomotive built by the Baldwin Locomotive Works, Philadelphia, same as duty paid. (9073 F.) October 12, 1891.

Axes.—Axes and hatchets made by the process of splitting the iron and inserting the steel, same as duty paid. Allow for a quantity of iron equal to the net weight of the exported articles, and a quantity of steel equal to 166-1000 of such net weight. (S. 7702.)

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Axes: manufactured by Collins & Co., of Collinsville, Conn., from steel, same as duty paid. Add $14\frac{1}{2}$ per cent. to exported quantity. (S. 7702.)

Axles: manufactured by the Turl Iron Works, of New York, from iron in bars, same as duty paid. (S. 7702.)

Axles, car, and other forgings from wrought scrap-iron, same as duty paid. Add twenty-five per cent. to exported net weight when all the scrap-iron used was *old*, and only twelve per cent., if any portion thereof was new. (S. 7702.)

Bacon casings or wrappers from burlaps, same as duty paid. Exported quantity determined by measurement. (S. 7702.)

Bagging from jute butts, same as duty paid. Quantity to be ascertained in the manner prescribed for bags. (S. 7702.)

Bagging, patent: manufactured by the Empire Patent Bag Manufacturing Company, of New York, same as duty paid on burlaps used. Bags from jute or burlap cloth, same as duty paid. Exported quantity determined by measurement. (S. 7702.)

Bagging, jute. See Jute Bagging.

Bags made from cloth manufactured from imported jute, equal to duty paid on quantity of jute equal to weight of exported bags. (7702.)

Barbed Fence-Wire. See wire.

Barb wire: manufactured by the Consolidated Steel and Wire Company, of Allentown, Pa., from steel billets made by the Maryland Steel Company, of Sparrows Point, Md., from imported iron ore and ferro-manganese, delivered to the said Consolidated Steel and Wire Company, during the period from July, 1892, to December, 1893, same as duty paid. Quantity determined by allowing for each ton (2240 lbs.) of billets, 4618 pounds of ore, and 28 pounds of ferro-manganese, and for each 100 pounds of wire, 110 pounds of billets, provided that 114 pounds of billets shall be checked off the record of such materials for each 100 pounds of wire. (8962-E.) June 13, 1894.

Barb Wire Fencing: manufactured by Iowa Barb Wire Co., of Allen-

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town, Pa., wholly or in part from imported material, same as duty paid. Ascertain quantity as follows: (M. C. 8962 E.)

For every 100 lbs. of the exported article.				
	Steel.		Spelter.	
On Barb Wire man- ufactured from	Identify Im- portation of	Allow for duty on	Identify Im- portation of	Allow for duty on
	Lbs.	Lbs.	Lbs.	Lbs.
Foreign billets and Spelter,	114	110	6.1	4.9
Foreign billets and domestic Spelter,	114	110	0.0	0.0
Foreign rods and Spelter,	113.5	102.2	6.1	4.9
Foreign rods and domestic Spelter,	103.5	102.2	0.0	0.0

Barb-Wire Fencing: manufactured by the Iowa Barb-Wire Company, of Allentown, Pa., wholly from imported steel rods and spelter, same as duty paid; allow four and nine-tenths (4 9-10) pounds of spelter, and one hundred and two and two-tenths (102 2-10) pounds of rods for every one hundred pounds net, exported article. (S. 10075.)

Barb Wire. See galvanized barbed wire.

Barb Wire. See wire.

Bar-Lead: manufactured by Punderford & Company, of New York, same as duty paid. (S. 9629.)

Barrels: from imported staves, hoops and heads, same as duty paid. Size of barrel and number of staves and hoops to be reported by lading officer. (S. 7702.)

Barrels, petroleum. See petroleum barrels.

Barrel Rivets. See rivets of barrels.

Bath and Wash Tubs: manufactured by the J. S. Mott Iron Works, New York, from imported, unfinished glazed fire clay tubs, domestic fittings and attachments, same as duty paid on imported tubs. (6462 F.) January 14, 1891.

Bedsteads, brass. See brass bedsteads.

Beer from imported barley, rice and hops, same as duty paid. Allow for each thirty-one gallons of the exported beer two

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bushels of barley, $12\frac{1}{2}$ pounds of rice, and $1\frac{1}{2}$ pounds of hops. (S. 7702.)

Beer, in bottles. See bottles and corks.

Beeswax. See wax.

Bicycles: manufactured by Geo. S. MacDonald, New York, in part from wheels, handles, frames, and parts of frames; imported in the rough, same as duty paid. (S. 14430.)

Billets, Steel: shapes manufactured by the Norway Steel and Iron Company, of Boston, Mass., wholly from steel billets, same as duty paid. Add 8% net weight, exported articles. (S. 8259.)

Billiard cloth, tables: manufactured by the Brunswick-Balke-Clender Company, New York, N. Y., same as duty paid. On all styles of tables named in export catalogue designated as forms "Carrom," and "Pool," allow for each table of the size.

4 x 8 feet, 2 5-9 lineal yards, cloth 74 inches wide

4½ x 9 feet, 3 " " " " " "

5 x 10 feet, 3½ " " " " " "

On all the tables designated as "Combination" form, allow for each size respectively $\frac{1}{4}$ of a yard additional to the above (6100 F.)

Binder Twine: made from imported manilla hemp and jute, in various proportions, same as duties paid. (S. 9499.)

Binder Twine. See twine.

Bits, drill. See drill-bits.

Blacking Boxes See cans, tin.

Blanks for Tin Cans. See cans.

Blanks, planchets: from copper in pigs, same as duty paid. (S. 7702.)

Blasting Caps. See electrical exploders and blasting caps.

Blasting Gelatine. See explosives.

Blast pipes in locomotive engines built by Baldwin Locomotive Works, of Philadelphia, Pa., same as duty paid. (S. 11168.)

Blue vitriol. See sulphate of copper.

Boiler plates from plain steel plates, same as duty paid on the imported plates. (S. 7702.)

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Boiler plate shearings, nails and tacks, manufactured from. See nails and tacks, manufactured from.

Boilers, Locomotive and steam. See locomotive and steam boilers.

Boiler tubes, brass seamless. See seamless brass boiler tubes.

Boiler tubes, copper seamless. See seamless copper boiler tubes.

Bolts and nails, iron. See iron bolts and nails.

Bolts, carriage and tire. See carriage and tire bolts.

Bolts, nuts and pivots from iron, same as duty paid. (S. 7702.)

Bolts with nuts of domestic materials : manufactured by A. M. Hayden, Philadelphia, Pa., from imported Norway iron, same as duty paid. Deduct from total weight, bolts and nuts, weight of nuts according to following schedule:

Sizes of bolts.

Weight of nuts per 1,000.

3-16 inches

7 pounds

$\frac{1}{4}$ " "

12 " "

5-16 " "

20 " "

$\frac{3}{8}$ " "

30 " "

7-16 " "

40 " "

(S. 13471.)

Boxes: from imported shooks, fastened with imported nails, or nails made from imported iron, same as duty paid. (S. 7702.)

Boxes: from lumber and iron, or steel, same as duty paid. Quantity of lumber ascertained by the measurement of the exported boxes. (S. 7702.)

Boxes: from wood and iron, or steel, used in exporting petroleum in tin cans, same as duty paid. For the wood, add to the board-measure of the boxes 9 6-10 per cent., and for the iron or steel, allow 11 45-100 pounds on each 100 cases. (S. 7702.)

Boxes, wooden. See wooden boxes.

Box shooks for petroleum cases wholly : manufactured of imported wood, and consisting of top, bottom, end and side pieces of the same dimensions as shooks entering into the manufacture of boxes used in exporting petroleum in tin-cans, same

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as duty paid. Add to board measure of the shooks 9 6-10% of such measure. (S. 9092, 12783.)

Box shooks: wholly from imported lumber, same as duty paid. Add to board measurement 9 6-100%. (S. 12783.)

Box shooks. See shooks.

Braids: manufactured wholly from imported materials, same as duties paid. To the net weight of each component material contained in the exported article 3% will be added to cover wastage in manufacture. (S. 7762.)

Brass bedsteads: manufactured by H. L. Judd & Company, of New York, in part from imported brass cased tubing, same as duty paid. (S. 11474.)

Brass boiler tubes, seamless. See seamless brass boiler tubes.

Brass tubes from imported copper and spelter, same as duty paid. Proportion of copper and spelter to be stated in the manufacturer's affidavit on each entry. (S. 7702.)

Bridges, adjusted parts of: manufactured by the Edgemoor Iron Company, of Delaware, from iron and steel, same as duty paid. Add 5 per cent. to net weight. (S. 7702.)

Brussels and Wilton Carpets. See Carpets.

Buffers, locomotive coupling. See locomotive coupling buffers.

Bullets, leaden and shot, same as duty paid. (S. 7702.)

Bunting: manufactured by the U. S. Bunting Company, Lowell, Mass., wholly from imported "Canadian $\frac{1}{4}$ blood washed combing fleece," same as duty paid. Allow 1 53-100 pounds of wool in condition as imported for each pound exported bunting. (2447 G.) January 17, 1893.

Butter, refined. See refined butter.

Butts, steel. See steel butts.

Cables, Electric Lighting. See Electric Lighting cables.

Cakes—cocoanut cakes and tea rolls.

Cameras, photographic. See photographic cameras.

Cam. shafts. See Steel cam. shafts.

Candies (flavored lozenges and pipes): from sugar refined from imported raw sugar, 2 82-100 cents per pound. (S. 7702.)

Candy, Rock. See Rock candy.

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Cans and boxes from tin-plates, same as duty paid. Quantity to be ascertained as follows: For rectangular five-gallon cans allow 258 pounds for each hundred cans (made from a combination of plates 14x20 inches with plates 10x20 inches), and for each hundred cans made from a combination of plates 14x19¼ inches with plates 10x20 inches, allow 252 pounds. For cans and boxes of other capacities add to the weight of the blanks the following percentages: On rectangular blanks, three per cent.; on body pieces of frustum-shaped cans, seven per cent.; and on circular, elliptical, and oval blanks, fifteen per cent. When no blanks are furnished, the quantity of tin may be determined by adding five per cent. to the surface of finished cans to cover seams and wastage. (S.7702.)

Cans and other articles manufactured from imported tin and terne plates ascertainment of drawback on.

When articles entitled to drawback on exportation, made wholly from imported tin or terne plates, and on which no allowance for wastage is to be made, are exported in such condition that their weight may be determined by a United States weigher at the time of exportation, such weight shall be accepted as the basis for the liquidation of the drawback entry.

When five-gallon tin cans are made from a combination of two plates, each 14x19¼ inches, with one plate 10x20 inches, all standard I. C. tin plates, the quantity of plate used in their manufacture may be determined by allowing 2½ pounds for each can exported; provided that, should the plates used be shown by the records of importation to weigh less than 2½ pounds, the rate here fixed shall be correspondingly reduced.

The superficial quantity of tin or terne plates used in the manufacture of boxes or cans other than the five-gallon can above noted, or of other articles made from such plates, may be determined by measurement of the blanks or parts of which the box, can or article is composed, and by the

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addition to surface quantity of the respective parts, to cover wastage in manufacture, of the following percentages :

For rectangular blanks.....	3 per cent.
For body pieces of frustum-shaped cans.....	7 per cent.
For circular and oval blanks.....	15 per cent.

The number of square inches of plate used being so found, the weight thereof may be determined by dividing such number of square inches by the number of square inches of plate in a box of the size identified by the manufacturer, and multiplying the weight per box on which duty was paid on importation by the number of boxes so found.

In case blanks for cans, boxes, or other manufactures of tin or terne plate are in such form that the superficial quantity of plate appearing therein cannot be readily determined by measurement, such superficial quantity may be found by weighing a measurable section cut from such blank and comparing its weight with the weight of the blank. When a sample of the scrap resulting from the cutting of such blank is furnished with the sample blanks required for the use of the Collector, the amount of plate used in the manufacture of the articles or parts in which such blanks appear may be determined by adding to the blanks, to cover wastage in manufacture, a quantity of plate equal to that part of the scrap resulting from cutting such blanks, which is rendered worthless for the ordinary uses of tin terne plate, provided that such allowance shall in no case exceed twenty-five per cent. of the weight of such blanks, except under special instructions from the Department.

Where articles are made from uncut plates or from rectangular blanks cut from plates from which the rough edges have not been trimmed in process of manufacture, no allowance shall be made for wastage.

In case samples of cans or boxes and blanks (when blanks do not so appear in the finished articles that they may be measured) are not furnished by the exporter, the quantity of the material used may be determined by adding five per cent. to the surface measurement of the finished

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article, to cover seams and wastage in manufacture. April 28, 1892.

Cans from tin-plates, completed, with the exception of soldering (blanks), same as duty paid. The exported quantity determined by a United States weigher. (S. 7702.)

Cans, cracker, from tin-plates and glass, same as duty paid. Exported quantity determined by measurement of the pieces before they are put together. (S. 7702.)

Cans, Tin. See tin-cans.

Caps, Tin. See tin-caps and tin-handles.

Caramel Tins: manufactured by Ginna & Co., New York, from imported tin-plate 14x20 inches, weighing 85 pounds per box of 112 sheets, same as duty paid. Allow for every 165 caramel tins exported one sheet of tin-plate, size and weight indicated above, *provided* no scrap tin is used. (S. 14570.)

Car-axles. See axles.

Carbon. See lamp black.

Card clothing: manufactured by the Sargent Card Clothing Company of Worcester, Mass., wholly from imported cloth and wire, same as duty paid. For the wire allow one pound for each square foot of wire face, of card clothing, and for the cloth add to the square measurement of the back of the clothing the following percentages:

For tops and sheets..... 6 per cent.

For two-inch fillets..... 9 per cent.

For one and one-half inch fillets..... 12 per cent.

(S. 10000.)

Car forgings, etc. See axles.

Carpets, Brussels and Wilton: manufactured by the Burlington Carpet Company, of Mt. Holly, N. J., the woolen parts of which carpets are made of yarn manufactured by Alexander Crow, Jr., of Philadelphia, Pa., wholly from Scotch and Aleppo wools imported "in the grease" and "blended" in equal proportions in condition as imported, same as duty paid on imported wools.

In determining quantity of imported wools, the percentages and weight specified below shall not be exceeded.

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Percentages of clean worsted pile (exclusive of weights of mordants, coloring matter and dressing) in finished carpets:

	Per cent.
Regular Burlington Brussels.....	45.97.
Three-thread Burlington Brussels.....	51.18.
Two-shoot Wilton.....	51.55.
Three-shoot Wilton.....	55.12.

Quantity of wool "in the grease," as imported used in the manufacture of one pound of clean worsted pile (exclusive of weight of mordants, coloring matter and dressing) in finished carpets :

	Pounds.
Brussels.....	2.336.
Wilton.....	2.491.

The quantities of imported wools found by use of the preceding data, verified by the weigher's returns and chemist's reports, shall be further verified by process of allowing for each 100 pounds of clean worsted pile (exclusive of mordants, coloring matter and dressing) appearing in the exported carpets.

	Pounds.
For Brussels carpets.....	wool, 308.26.
For Wilton carpets.....	" 324.46.

Less, respectively, as many pounds of such wool as are equal in value to the resultant noils and valuable waste. (S. 14779.)

Carpets, Moquette and Smith Axminster: manufactured by Alexander Smith & Sons Carpet Company, Yonkers, N. Y., wholly from jute, cotton and wool imported "in the grease" same as duty paid. Add to the weight of "woolen pile" appearing in finished carpet 18 per cent., to find the quality of yarn used in manufacture of "pile." Add to weight of yarn so used to find quantities of different kinds of wool used therein in condition as imported the following respective percentages:

To yarn made from

- White sorted East India wool add 33⅓%.
- Chinese wool, 100%
- Khorassan wool, 53.8%.
- Georgian wool, 100%.

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Limited to $1\frac{1}{2}$ pounds woolen pile per square yard of carpet and 56 per cent. of its weight. (S. 13534.)

Carpets, Two-ply extra super ingrain: manufactured from imported wool and hair, by Fernbrook Company, Yonkers, N. Y., same as duty paid. Allow for net weight of each 100 pounds exported article, seventy-eight pounds of weft, and twenty-two pounds warp, add for wastage to weight of weft 35 per cent. to weight of warp 48 per cent. (S. 11769.)

Carpet sweepers: manufactured by the Bissell Carpet Sweeper Company, Grand Rapids, Mich., from tin-plate of IX quality 14x20 same as duty paid. Allow 140 square inches of tin-plate for each sweeper. (S. 13831.)

Carriage Bolts and tire bolts: manufactured by Welsh & Lea, of Philadelphia, Pa., bolts from imported iron, nuts attached thereto of domestic material, same as duty paid on imported iron; deduct from weight of exported articles the weight of the nuts attached to the different kinds and sizes of bolts, and add to weight of finished bolts for wastage as follows:

Size of bolt.		Weight of nuts per 1000.		Wastage of material per 1000.	
Inches.	Pounds.			Carriage Bolts.	Tire Bolts.
				Pounds.	Pounds.
3-16	7			2	$1\frac{1}{2}$
$\frac{3}{4}$	10			$3\frac{1}{2}$	$1\frac{1}{2}$
5-16	20			6	$1\frac{1}{2}$
$\frac{3}{8}$	30			$9\frac{1}{2}$	$1\frac{1}{2}$
7-16	50			11	

(S. 11142.)

Carriage Carpets. See Tapestry Brussels carriage carpets.

Carriage-springs from steel, same as duty paid. (S. 7702.)

Cars, Railway. See Railway cars.

Cartridges, same as on bullets and gunpowder exported separately. (S. 7702.)

Cartridge Shells, unprimed: manufactured by the Winchester Repeating Arms Company, of New Haven, Conn., from brass cups, same as duty paid. Add 8 per cent. to the net weight. (S. 7702.)

Castings from pig-iron, same as duty paid. Add 6 per cent. to exported weight to cover wastage. (S. 7702.)

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Castings from pig and scrap iron, same as duty paid. Allow 100 pounds of material for each 90 pounds of the exported. (S. 7702.)

Castor oil and Castor pomace: manufactured wholly from imported castor beans or seeds at the rate of 20.5 cents per gallon of the oil, and 13 cents per 100 pounds of pomace. (S. 7941.)

Caustic Soda used in soap: manufactured by Fay Bros., of New York City, same as duty paid, limited to 13%. (S. 11104.)

Chains, from bar-iron, same as duty paid. Add 4 per cent. to exported quantity to cover wastage in manufacture. (S. 7702.)

Chairs, "in parts or in knocked down condition:" manufactured by B. Souto & Company, of New York City, from parts imported in "the rough," same as duty paid. (5700 G. June 1, 1894.)

Chairs of domestic wood and imported cane, same as duty paid; quantity determined by allowing for each kind or size or style; respective quantities indicated below:

Style of Chair.	Dimensions of caned parts (middle line measurements.)				Quantity of chair cane per 1000 chairs.
	Seat.		Back.		
	Front back.	Side to side.	Top to bottom.	Side to side.	
	Inches.	Inches.	Inches.	Inches.	
"York Grecian"	13- $\frac{1}{8}$	12- $\frac{3}{4}$	.....	.....	18,182
"Ladies' Dining"	14- $\frac{1}{8}$	15- $\frac{1}{8}$	.....	.....	25,000
"Douglass Office"	15	15- $\frac{1}{2}$	.....	.....	28,571
"York Rocking"	16- $\frac{1}{8}$	16- $\frac{1}{8}$	21	14- $\frac{3}{4}$	57,143
"Crown top nurse"	13- $\frac{1}{8}$	12- $\frac{3}{4}$	16- $\frac{1}{2}$	11- $\frac{1}{2}$	36,363

(S. 11783.)

Channel bars and fastenings, allow on net weight same as on railroad sections or portable tracks. (S. 7702.)

Chewing Gum: manufactured by Adams & Sons, Brooklyn, N. Y., wholly from imported material, same as duty paid on glucose and 2 6-10% on sugar. (S. 10016.)

China and Japan printed silks from "pongee in the gray," same as duty paid. (S. 12262 and 13906.)

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- China* goat skins: prepared in the United States by cleaning, dyeing and resewing from imported tanned China goat skins, same as duty paid. (S. 8723.)
- Chocolate*, Sweet confectioners'. See sweet confectioners' chocolate.
- Chocolate*, sweetened. See sweetened chocolate.
- Cigarettes*: manufactured by the American Tobacco Company, in part from imported cigarette paper, same as duty paid. Allow 14 oz. of paper for every 10,000 cigarettes. (S. 11103.)
- Clocks* made by Ansonia Clock Company, of New York, in part from imported porcelain and zinc dials and imported glass, same as duty paid. (S. 13281.)
- Clocks*: manufactured by the E. Ingraham Clock Company, of Bristol, Conn., from common window glass. Add to weight and measurement certain quantity for wastage. (S. 14256.)
- Clocks*: manufactured by the Seth Thomas Clock Company, Thomaston, Conn., in part from imported glass, same as duty paid. (S. 14113.)
- Clock* springs: manufactured by R. H. Wolff & Co., limited, New York, from steel wire rods, same as duty paid. Add 16% net weight. (S. 14474.)
- Clock Spring Material*. See steel clock spring material.
- Clock-springs* from steel, same as duty paid. Add 13 per cent. to exported weight to cover wastage in manufacture. (S. 7702.)
- Cloth*, billiard. See billiard cloth.
- Clothing*, card. See card clothing.
- Clothing*, waterproof. See waterproof clothing.
- Cloth* used in manufacture of carriages and wagons, made by J. B. Brewster & Company, New York, same as duty paid. (S. 12603.)
- Cocoanut* cakes and tea rolls manufactured by Croft and Allen, of Philadelphia, Pa., in part from refined sugar, 2 6-10 cents per pound. Allow 20 pounds of sugar for every 100 pounds net weight, exported article. (S. 10590.)
- "*Cocoanut Perfections*:" manufactured by Greenfield, Son & Company, Brooklyn, N. Y., wholly from imported materials,

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same as the duty paid on the sugar and glucose, less the legal retention of 1% on the sugar, 10% on the glucose. Drawback on sugar computed at rate 2 53-100 cents per pound. Limited to 57 pounds of sugar, 27 pounds glucose, each 100 pounds exported article. (S. 9690, 10062.)

Cocoanut perfections: manufactured by Green & Blackwell, of New York City, same as duty paid on glucose, 2 6-10% on sugar. (S. 10062.)

Cocoanut, prepared from cocoanuts and sugar, equal to drawback, payable on the refined sugar used, as shown by the chemist's report. (S. 7702.)

Cod-Liver Oil, Emulsion of: manufactured by Scott & Bowne, New York City, from imported cod-liver oil and hypophosphites of lime and soda, same as duty paid. To determine quantity of crude glycerine, add 25% to net quantity of pure glycerine appearing in exported article. (S. 14677.)

Collars, frillings, ruffings, and tuckings made by the Kursheedt Manufacturing Company, same as duty paid on materials as shown by affidavit. (S. 7702.)

Colors, dry. See dry colors.

Composition metal: manufactured by the Burnham Smelting and Refining Company, Bridgeport, Conn., in part from old and scrap copper, same as duty paid. (S. 13280.)

Compressed Pills: See salol, etc.

Condensed Milk: 2.6 cents per pound on the refined sugar made from imported raw sugar. (S. 10457.)

Confectioners' Chocolate, sweet. See sweet confectioners' chocolate.

Confectionery: manufactured before April 1, 1891, by Philip Wunderle, of Philadelphia, Pa., from sugar refined from cane sugar 2.6 cents per pound, when put up in tin boxes, same as duty paid on tin plate. (S. 10995.)

Cooking Kettles. See Patent Cooking Kettles.

Cope-tubes from tin-plates, same as duty paid. The exported quantity determined by allowing for each tube a square equal in length to the height of the tube, and in width to its largest circumference. (S. 7702.)

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- Copper-boiler tubes.* See seamless copper boiler-tubes.
- Copper faced type:* manufactured by Newton Copper Type Co., New York, same as duty paid. (S. 14484.)
- Copper from ore,* same as duty paid (S. 7702.)
- Copper from block or blister copper,* same as duty paid. (S. 7702.)
- Copper,* refined from scrap and matte, allow duty paid on the fine copper in the material used equal to the quantity of fine copper in the exported ingots. (S. 7702.)
- Copper blanks, planchets, from copper in pigs,* same as duty paid. (S. 7702.)
- Copper blanks from copper and spelter,* same as duty paid on quantity shown by manufacturer's affidavit. (S. 7702.)
- Copper from sulphur ores.* Ingot copper extracted from imported sulphur ores $2\frac{1}{2}$ cents per pound of pure copper contained therein. (S. 8561.)
- Cordage from manilla hemp,* $1\frac{1}{8}$ cents per pound. (S. 7702.)
- Cordage, product of sisal-grass,* $\frac{2}{3}$ cent per pound. (S. 7702.)
- Cordage from New Zealand flax,* 8-9 cent per pound. (S. 7702.)
- Cordage, tarred, Russia* 15-16 cent per pound. (S. 7702.)
- Cordage from aloe fibre,* $\frac{2}{3}$ cent per pound. (S. 7702.)
- Cordage, Russia untarred,* $1\frac{1}{8}$ cents per pound. (S. 7702.)
- Cordage, tarred sisal:* manufactured by L. Waterbury & Co., same as duty paid. Deduct 20 per cent. from net weight of exported cordage. (See, also, Rope.) (S. 7702.)
- Cordage, jute.* See jute cordage.
- Cordage, water-proof and tarred.* See water-proof cordage and tarred cordage.
- Corks and bottles used in bottling beer.* (See Bottles.) (S. 7702.)
- Cornet valves,* same as duty paid. (S. 11144.)
- Corrugated iron roofing, painted,* from sheet-iron, same as duty paid on the iron. Deduct 4 per cent. from exported weight on account of weight of the paint. (S. 7702.)
- Corrugated strap and T. Hinges,* manufactured by the Stanley Works of New Britain, Conn., in part from imported steel billets, same as duty paid; add to net weight of several classes and sizes exported the following percentages:

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For class 935, size 4 inches, 16 2-10 per cent. ; for class 935, size 5 inches, 12 per cent. ; for class 935, size 6 inches, 6 8-10 per cent ; for class 935, size 8 inches, 6 2-10 per cent. ; for class 935, size 10 inches, 3 5-10 per cent. ; for class 937, size 5 inches, 6 6-10 per cent ; for class 937, size 6 inches, 11 3-10 per cent. ; for class 937, size 8 inches, 4 per cent. ; for class 937, size 10 inches, 7 2-10 per cent. (S. 11739.)

Corsets: manufactured by Roth & Goldschmidt, South Norwalk, Conn., in part from imported materials, same as duty paid ; allow for each dozen, several styles corsets exported, and each of materials used, quantities indicated in annexed schedual:

Style No.	Length. Inches.	Lineal yards cotton tape.	Square yards per dozen.			Paris	
			Coutille.	Satteen.	Linen.	Cotton netting.	Steel clasps per dozen.
103	13	8 $\frac{2}{3}$	5.1	3.7	.....	.....	.....
104	13 $\frac{1}{2}$	8 $\frac{2}{3}$	5.5	3.9	.....	.....	.....
105	13 $\frac{1}{2}$	8 $\frac{2}{3}$	5.1	5.0	.....	.....	.....
109	13	8 $\frac{2}{3}$	.....	3.3	.....	12.3	.....
114	13 $\frac{1}{2}$	8 $\frac{2}{3}$	.....	9.3	.....	.....	.....
132	13	8 $\frac{2}{3}$	10.4	.....	.....	.....	.....
399	11 $\frac{1}{2}$	8 $\frac{2}{3}$	8.4	.....	.....	.....	.....
452	13	8 $\frac{2}{3}$	5.5	3.9	.....	.....	.....
594	14	8 $\frac{2}{3}$	10.4	.....	.....	.....	12.0
611	13	8 $\frac{2}{3}$	.....	9.3	.....	.....	.....
611	13	8 $\frac{2}{3}$	.....	.....	9.1	.....	.....
653	13 $\frac{1}{2}$	8 $\frac{2}{3}$	5.9	5.0	.....	.....	.....
678	13	8 $\frac{2}{3}$	5.5	3.3	.....	.....	.....
751	.....	.....	.....	.....	.....	.....	.....
811	11 $\frac{1}{2}$	8 $\frac{2}{3}$	.....	8.1	.....	.....	.....

(S. 11742.)

Cotton Gin Saws: manufactured by the Eagle Cotton Gin Co., of Bridgewater, Mass., in part from imported steel plates, same as duty paid. Quantity determined, following schedule:

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Diameter of saw.	Size of Shaft hole.	Weights to be allowed for "20 gauge" when weigh- ing is impracticable.	Percentage to be added to net weight.
Inches.	Inches.	Pounds.	Per cent.
10	1 7-16	.735	35.43
10	1 11-16	.729	36.51
10	1 15-16	.722	37.78
10	2 3-16	.714	39.26
10	2 7-16	.705	40.95
12	1 7-16	1.074	33.16
12	1 11-16	1.068	33.88
12	1 15-16	1.061	34.73
12	2 3-16	1.053	35.72
12	2 7-16	1.044	36.84

(S. 12402.)

Court plaster, adhesive: manufactured by Johnson & Johnson, New York City, in part from imported tracing cloth or silk, same as duty paid. (S. 11492.)

Cracker cans. See cans.

Creosoted lumber: manufactured by the Carolina Oil and Creosote Co., Wilmington, Del., in part from dead oil of coal tar, same as duty paid. Add 2 per cent of quantity used. (S. 13283.)

Cross-bars for portable tracks, from iron, same as duty paid. (S. 7702.)

Crystallized tin-plates from plain tin plates, same as duty paid. Quantity ascertained by measurement. (S. 7702.)

Cube sugar made from refined hard sugar, powdered and pressed into moulds 2.60 cents per pound. (S. 8397.)

Cups, tin. See tin wash bowls, dairy pans and cups.

Curtain rollers and slats from lumber, same as duty paid. Allow for each roller an equal length of the square stock used, and for each 20,000 lineal feet of slats or laths, 1,000 feet of pine, board-measure. (S. 7702.)

Cuspidor, tin. See embossed tin cuspidors.

Cuspidors, "World's Fair." See World's Fair Cuspidors.

Dairy pans, tin. See tin wash bowls, dairy pans and cups.

"*Decorated Match Safe Holders*:" manufactured from imported

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tin-plates, same as duty paid on quantity tin-plate equal to net weight exported articles. (S. 7922.)

Decorated porcelain lamp shades: manufactured by Clark Brothers' Lamp, Brass and Copper Company, and Trenton Lamp Company, Trenton, N. J., from plain porcelain shades, same as duty paid. (S. 13479 and 14340.)

Decorated tin-plates. See tin-plates.

Diamonds manufactured into jewelry, same as duty paid. (5468 G.)
April 5, 1894.

Dies. See steel dies.

Dinner pails—nestable. See nestable dinner pails.

Doors and mouldings from lumber, same as duty paid. Quantity of lumber used determined by measuring the doors when cut up and the mouldings when finished, and reducing such measurement to board-measure. (S. 7702.)

Dressed skins from raw, some as duty paid. (S. 7702.)

Dried sugar. See sugar—refined and dried.

Drill-bits from steel, same as duty paid. (S. 7702.)

Drills, round-bar, made from square steel bars, same as duty paid on quantity, and as stated in entry if wastage does not exceed two per cent. (S. 7702.)

Drills, steel. See steel drills.

Driving wheels: manufactured by Burnham, Williams & Company, Philadelphia, Pa., in part from steel crucible tires, same as duty paid. (S. 13401.)

Dry colors: manufactured by Pfeiffer & Lavanburg, of New York City, in part from either imported quicksilver, orange mineral or red lead, same as duty paid. (S. 11770.)

Dry plates, photographic. See photographic dry places.

Dry vermilion colors: manufactured by the F. W. Devoe and C. T. Raynold Company, New York, in part from imported quicksilver, same as duty paid. (S. 14010.)

Dust pans—embossed tin trays: manufactured by Leo. Schlesinger & Company, same as duty paid; add to weight exported articles; for 13-inch round trays, 22 per cent.; for dust pans, 2 per cent. (S. 9926.)

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- Dynamite*: manufactured by the Giant Powder Company consolidated, San Francisco, from glycerine and other materials, same as duty paid on glycerine. Allow 50 pounds, 100 pounds nitro-glycerine. (S. 13895.)
- Electric light switches*: manufactured by the Star Electric Company, of Philadelphia, Pa., from imported chinaware and domestic metal, same as duty paid on china. (S. 12409.)
- Electric lighting cables*: manufactured by the Norwich Insulating Wire Company, of Brooklyn, N. Y., in part from imported lead, same as duty paid. (S. 11513.)
- Electrical exploders and blasting caps* "charged" or "filled" with fulminate of mercury—same as duty paid. (S. 13465.)
- Electrical exploders*: manufactured by Aetna Powder Company, of the State of Indiana, in part from percussion caps or detonators, same as duty paid. (S. 13286 and 13465.)
- Embossed tin cuspidors*: manufactured by David Block, of New York, wholly from imported tin plates, same as duty paid. Add to net weight of exported goods 33 per cent. (S. 9788.)
- Embossed tin-plate*, wholly manufactured from imported plain tin plates, same as duty paid. (S. 8744.)
- Embossed tin trays*: manufactured by Franklin Hallet & Company, Philadelphia, Pa., same as duty paid. For all sizes round and oval trays, add 25 per cent. Allow for all sizes, square, oblong and rectangular trays equal weight. (S. 9903.)
- Embossed tin trays*: manufactured by the Palmer Manufacturing Company, of New York City, same as duty paid. Add to net weight 10-inch round trays, 41 per cent.; 12-inch round trays, 41 per cent.; 13-inch round trays, 37 per cent.; 14-inch round trays, 27 per cent.; 8x11 oval trays, 66 per cent.; 13-inch square trays, 9 per cent.; 11x14 oblong trays, 7 per cent. (S. 9823.)
- Embroidered silk handkerchiefs*: manufactured from plain silk handkerchiefs, same as duty paid. (S. 13116.)
- Emery*, pulverized or ground, from emery ore, same as duty paid. Add 4 per cent. to net weight. (S. 7702.)
- Exploders*. See electrical exploders and blasting caps.

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Explosives, "Aetna dynamite," "blasting gelatine" and "gelatine dynamite," manufactured by the Aetna Powder Company, of Chicago, in part from imported glycerine, same as duty paid. Compute 47.4 pounds of glycerine for each 100 pounds of nitro-glycerine. (S. 13386.)

Extracts, fluid. See fluid extracts.

Eye Bars. See steel eye bars.

Fencing, barbed-wire, by Iowa Barbed-Wire Company, of Easton, Pa., from Bessemer steel rods and spelter, same as duty paid. Allow 94 pounds of steel rods and 8 pounds of spelter for each 100 pounds of the exported fencing. (S. 7702.)

Fencing, barb-wire. See barb-wire fencing.

Fencing, galvanized. See galvanized fencing.

Ferrotypes plates: manufactured by the Phoenix Plate Company, of Worcester, Mass., from imported taggers iron, same as duty paid, quantity ascertained by count and measurement, (S. 12153.)

Ferrotypes: plates from taggers iron, same as duty paid. (S. 12752.)

Ferules: manufactured by John L. Parker & Company, Worcester, Mass., wholly from imported bar iron, same as duty paid. Add to net weight exported articles 42% of such weight. (6178-F.)

Files from steel, same as duty paid. (S. 7702.)

Filters, Pasteur's germ-proof. See Pasteur's germ-proof filters.

Finished split leather: manufactured by J. C. Crane & Company, of Boston, Mass., from rough leather or dressing hides, same as duty paid. (S. 10610.)

Fish nets wholly from imported thread, same as duty paid. Add 2 per cent to net weight, exported articles. (S. 13896.)

Fish-plates from iron, same as duty paid. Add 12 per cent. to exported weight to cover wastage in manufacture. (S. 7702.)

Fish-preserver: manufactured by Johnson & Shaw, Boston, Mass., from imported boracic acid and domestic salt, same as duty paid. (S. 14207.)

Floor Tiles, marble. See marble floor tiles.

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Florida Water made wholly from essential oils and imported alcohol, same as duty paid. (S. 13384.)

Flour from wheat, 89 cents per barrel. (S. 7702.)

Fluid Extracts: manufactured by Parke & Davis, Detroit, Mich., same as duty paid on alcohol. (S. 13641.)

Forgings. See axles.

Forks, manure, from steel, same as duty paid, quantity to be stated in entry, not to exceed 15 per cent. of exported weight. (S. 7702.)

Fry-pans: manufactured by Pierson & Company, from sheet-iron, same as duty paid. (S. 7702.)

Furs, imitation seal. See imitation seal furs.

Galvanized barbed-wire: manufactured by the Washburn & Moen Manufacturing Company, Worcester, Mass., steel blooms and domestic spelter. Strands No. 12½, and barbs No. 14, *wire-gauge*, same as duty paid. Deduct 2.27 per cent. from net weight of spelter, add to weight so found 13.3 per cent. for wastage. (S. 12902.)

Galvanized fencing: manufactured by the Buck Thorn Fence Company, of Trenton, N. J., wholly from imported steel and spelter, same as duty paid. Allow for each 100 pounds of the fencing known as "Buck Thorn," 107.3 pounds of steel and 12.6 pounds of spelter, and of the fencing known as "Forms No. 1" and "No. 2," 95.1 pounds of steel and 12.6 pounds of spelter. (S. 9294.)

Galvanized telegraph wire. See wire.

Galvanized wire handles to tin-cans, made wholly from galvanized wire. No. 9, manufactured from imported spelter, and iron rods, or bars, billets, or blooms, and attached to tin cans, same as duty paid. Allow for each 1,000 handles weighing not less than 31 pounds to the thousand, 1 55-100 pounds of spelter, and as the case may be 31 pounds iron rods, or 33 pounds of iron bars, billets or blooms; and for each thousand handles, weighing not less than 28 pounds to the thousand. 1 4-10 pounds of spelter, and 28 pounds of iron rods, or 31 pounds of iron bars, billets or blooms. (S. 9456.)

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Gas holder: manufactured by R. D. Wood & Company, from iron sheets, plates, bars and rivets, same as duty paid on 99 per cent of materials used. (S. 14192.)

Gelatine, dynamite. See explosives.

Glasses, mirror. See mirror glasses.

Glass, plate, ornamented from plain, same as duty paid. (S. 7702.)

Glass plate polished, see polished glass plate.

Glaziers' points, product of sheet-zinc, same as duty paid. (S. 7702.)

Glue-sizing. See sizing.

Glycerine—all of which was imported—used in manufacture of dynamite, etc., same as duty paid. 47.4 each 100 pounds nitro-glycerine. (S. 14475.)

Glycerine, refined in the United States from imported crude glycerine, quantity of crude glycerine shall be determined by adding to the allowance of 47 4-10 pounds of glycerine for each 100 pounds of nitro-glycerine exported article 25 per cent. of such allowance. (S. 14579.)

Glycerine, refined from crude, of density not greater than 28° Beaume at 60° Fahrenheit, same as duty paid. Add 25 per cent. to exported weight to cover wastage in manufacture. (S. 7702.)

Goat skins, China. See china goat skins.

Gold Caps of watches sent to the United States to have photo-miniatures placed upon them, same as duty paid. (S. 12158.)

Gold paint: manufactured by A. Sartorius & Company, of New York City, in part from imported bronze powder, same as duty paid. (S. 11482.)

Graters. Victor. See Victor Graters.

Grease—butter. See Refined butter.

Gresham Injectors—used by the Rhode Island Locomotive Works, on two locomotives, same as duty paid. (9158-F., Nov. 5, 1891.)

Ground Glue. See sizing.

Gum-chewing. See chewing-gum.

Gum drops and jelly beans: manufactured by E. Greenfields' Sons & Company, Brooklyn, N. Y., in part from sugar refined from

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imported raw sugar. Allow on gum drops 2 54-100 cents on each pound of sugar used in manufacture, jelly beans 2 48-100 cents per pound. (7157-F.) March 21, 1891.

Gun-barrels of Hotchkiss guns, from steel bars, same as duty paid on the bars used. (S. 7702.)

Gunpowder from saltpetre which paid a duty of one cent per pound; American sporting 8-10 cent per pound; United States Government, 8-10 cent per pound; shipping and mining, 7-10 cent per pound. (S. 7702.)

Gun trimmings and systems made for the Martini-Henri rifle, same as duty paid. The quantity of materials used in the manufacture shall be determined by allowing for each receiver 3 66-100 pounds steel; for each block, one pound iron; for each guard, one pound iron; for each lever, 8-10 pound iron; for each set of bands, 45-100 pound iron; for each sight base, $\frac{1}{4}$ pound iron; for each butt plate, $\frac{1}{2}$ pound iron; for each bayonet, 1 84-100 pounds iron. (S. 7702.)

Hammerfelt: manufactured by Alfred Dolge of New York, from wool, same as duty paid. To cover wastage in manufacture, add to the exported weight—for scoured wool, 53 per cent.; washed wool, 150 per cent.; and for unwashed cape wool, 300 per cent. (S. 7702.)

Hammers—steel, same as duty paid. (S. 7702.)

Hammers piano. See pianic hammers.

Handkerchiefs. Silk. See embroidered silk handkerchiefs.

Handles and high tin nozzles, manufactured by the Devoe Manufacturing Company, New York, from imported tin plate attached to 5 gallons tin cans, same as duty paid on 3 36-100 pounds tin plate for each 100 handles, and on 5 22-100 pounds for each 100 nozzles. (8185-F.) August 13, 1891.

Handles made from zinc and attached to tin-cans, 12 $\frac{1}{2}$ cents per hundred. (S. 7702.)

Handles. Galvanized wire. See galvanized wire handles.

Handles. Tin. See tin handles.

Handles—wire—See wire handles.

Hatchets—See Axes.

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Hats, wool, same as duty paid on materials used as specified in export entry. (S. 7702.)

Hay knives: manufactured by the Hiram Holt Company, of East Wilton, Me., in part from imported iron, same as duty paid. Allow not more than 30 pounds of iron for each dozen knives weighing not less than 52 pounds per dozen. (S. 11793.)

Hemp and wire cable or rope. See wire and hemp, cable or rope.

Hercules Powder: manufactured by California Powder Works, San Francisco, Cal., same as duty paid on glycerine. Allow 50 pounds each 100 pounds nitro-glycerine. (L. 12877.)

High tin nozzles. See handles and high tin nozzles.

High zinc nozzles: manufactured by the Devoe Manufacturing Company, New York, from imported No. 8, and No. 9. sheet zinc, same as duty paid. Allowance limited to 12 1-3 cents per 100 nozzles. Affidavit must identify 2 63-100 pounds; Nos. 8 and 4 17-100 pounds; No. 9, sheet zinc each 100 nozzles. (6565-F.) January 13, 1891.

Hinges. See corrugated strap and T-hinges.

Holders, match safe. See decorated match-safe holders.

Hoop-iron. See iron.

Horse cars built by the John Stephenson Company, limited, of New York, same as duty paid on imported glass, count and measurement finished window. (S. 11927.)

Horse-shoe Iron. See iron.

Horse-shoe nail plate: manufactured by the Kinsley Iron and Machine Company, of Canton, Mass., from iron, same as duty paid. Add 5 per cent. to the exported weight to cover wastage in manufacture. (S. 7702.)

Horse-shoe nails. See nails.

Hotchkiss gun barrels. See gun barrels.

House furnishing goods: manufactured by the Steel Edge Stamping and Retinning Company, of Boston, Mass., wholly or in part from imported tin plate, same as duty paid. (S. 11510.)

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Hungarian nails: manufactured from steel plate scraps or boiler shearings, same as duty paid. Add 10 per cent. to net weight exported article. (S. 10028.)

Hungarian steel nails: manufactured by E. Phillips and Sons, of South Hanover, Mass., wholly from imported boiler steel shearings, or steel plate scraps, same as duty paid. Add to net weight of the exported nails $7\frac{1}{2}$ per cent. (S. 9117.)

Hungarian nails, decision May 16, 1890, supersedes others. (S. 10028.)

Hungarian nails. See nails.

Imitation seal furs: manufactured by the North American Electric Seal Unhairing Co., of New York City, from imported dressed, dyed and sheared rabbit skins, by a process known as unhairing, same as duty paid. (5381-G.) July 3, 1894.

Ingrain carpets. See carpets, two-ply, extra ingrain.

Injectors, Gresham. See Gresham injectors.

Iron bolts and nails: manufactured by the Diamond State Iron Company, of Wilmington, Del., wholly from imported old iron rails, same as duty paid. Add to the net weight of exported articles 19 per cent. (S. 9360.)

Iron, band, bar, horse-shoe, hoop, railroad, rod, scroll, wholly from imported scrap iron, same as duty paid. To cover wastage in manufacture, add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only if part of the material was new scrap-iron. (S. 7702.)

Iron Rivets: manufactured by Diamond State Iron Company, Wilmington, Del., from wire rods, same as duty paid. Add 5 per cent. net weight. (S. 13726.)

Iron-tanks. Same as duty paid. (S. 7702.)

Iron ware. . Agate. See agate iron ware.

Italian packing. See packing.

Japan printed silks. See China and Japan silks.

Jelly Beans. See gum drops.

Jewelry. See diamonds.

Jute bagging, coverings of cotton in bales, same as duty paid. Average allowance not to exceed $11\frac{3}{8}$ pounds of jute per bale.

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(S. 9999.)

Jute cordage: manufactured wholly from imported jute, same as duty paid. (S. 8866.)

Kettles. Patent cooking. See patent cooking kettles.

Key chains. See nickel-plated key chains.

Labels. See signs.

Ladies' silk plush garments: manufactured by Messrs. Beno & Company, of New York, wholly from imported materials, same as duty paid on the silk plush and lining entering into such garments. The quantity of the materials will be ascertained as follows: The exporter will be required to show to each style of garment manufactured for export a number, which shall always represent the same garment in style, quality, and quantity of materials used, and to furnish for the use of the appraiser, a statement including a cut of the garment with samples of the plush and lining which shall specify the cut of the garment, showing the bust, waist, and skirt measures, and lengths thereof, and the quality of plush and lining entering into the manufacture of each size and style of garment, and the percentage of absolute necessary wastage. (S. 8805.)

Lampblack or carbon: manufactured by L. Martin & Company, Philadelphia, Pa., wholly from imported pitch or dead oil, same as duty paid. Allow one gallon oil for each 3½ pounds exported article. (6269-F.) July 25, 1891.

Lamp shades, porcelain. See decorated lamp shades.

Lanterns from tin-plates, same as duty paid. Quantity determined by the measurement of the pieces composing such lanterns before they are put together. (S. 7702.)

Lard compound, known as "Tres Amigos," manufactured by the W. J. Wilcox Lard and Refining Company, New York, domestic cotton-seed oil and imported oleo-stearine, same as duty paid, limited to 25 per cent. net weight exported article. (S. 14596.)

Lath-yarn. See tarred cordage.

Lead bar. See bar lead.

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Lead used in soldering rectangular five-gallon tin cans. See solder.

Lead pipe, same as duty paid. (S. 7702.)

Lead seals: manufactured by Tatham & Brothers, New York, wholly from imported lead, same as duty paid on amount equal to net weight exported article. (6781-F.) Feb. 6, 1891.

Lead, white, in oil. See white lead in oil.

Lead, white. See white lead.

Lead wire, same as duty paid on the lead. (S. 7702.)

Leather, embossed, allow duty on a like quantity of imported plain leather. (S. 7702.)

Leather, sole, from hides, same as duty paid. (S. 7702.)

Leather, split. See finished split leather.

Lemon-sugar, made by impregnating refined granulated sugar with citric acid, 2 82-100 cents per pound. (S. 7702.)

Lenses. Spectacles and eye-glasses: manufactured by T. A. Wilson & Company, Reading, Pa., from imported lenses, same as duty paid. (5708-F.) March 4, 1891.

Licorice paste used in sweetening tobacco, same as duty paid. (S. 13457 and 14331.)

Linen netting: manufactured by H. and G. W. Lord, Boston, Mass., wholly from imported linen gilling twine, same as duty paid. Add $2\frac{1}{2}$ per cent. of net weight, (S. 12267.)

Linoleum, made in part from imported burlaps, same as duty paid on surface measurement exported article. (S. 13284.)

Linseed-oil, $6\frac{1}{4}$ cents per gallon. (S. 7702.)

Linseed-oil, used in manufacture of mixed paints by F. W. Devoe & Company, New York, same as duty paid, basis of $7\frac{1}{2}$ pounds to gallon. (6401-F.) February 6, 1891.

Liquid, anhydrous ammonia. See anhydrous ammonia.

Litharge: manufactured by the Chadwick Lead Works, Boston, Mass., wholly from pig lead, same as duty paid. Allow 93 pounds each 100 pounds net weight. (S. 13832.)

Lithographic tin-plates: manufactured by S. A. Ilsley & Company, of Brooklyn, New York, from imported tin-plates, same as duty paid. Deduct from net weight exported articles 4 6-100

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per cent. of such weight. (S. 9782.)

Locomotives, built by Burnham, Parry, Williams & Company, of Philadelphia, Pa., same as duty paid on imported steel tires. (S. 10632.)

Locomotive coupling buffers in locomotives, built by the Baldwin Locomotive Works, of Philadelphia, Pa., same as duty paid. (S. 11472.)

Locomotive tires from imported steel, same as duty paid. Add two per cent. to exported weight to cover wastage in manufacture. (S. 7702.)

Locomotive and steam boilers, same as duty paid. (S. 12502.)

LOCOMOTIVE AND RAILROAD CAR WHEELS.

On the exportation of locomotive and railroad car wheels, made wholly or in part from imported tires and centers, and exported as parts of locomotives or cars, or exported separately, a drawback will be allowed equal in amount to the duties paid on the imported materials used in the manufacture of such wheels, less the legal deduction of one per centum.

The entry under which such wheels are to be inspected and laden must show separately the kinds of wheels, the dimensions of the same, and the dimensions and weights of the several parts on which drawback allowance must be based. The dimensions of tires given must include inside diameter with one inside face and thickness on "tread," and the given dimensions of centers must include outside diameter of rim, width of rim on face, and diameter and length of axle bore. The entry must be accompanied by drawings of the wheels and parts, or refer to such drawings on file with the Collector of the port from which exportation is to be made, illustrating the description given in such entry, by showing the measurements of the wheels and parts, which descriptions and measurements shall be verified by the inspecting officers. When practicable the weights given in entry of the several parts of the wheels shall be verified by a U. S. weigher.

The manufacturer's declaration on the drawback entry

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must show, separately, the kinds, dimensions, and weights of the imported materials used in the manufacture of the wheels, describing the material for each part of the finished wheel, as the same was described in the invoice under which it was imported, and in the drawing accompanying such invoice, or referred to therein. Such declarations shall also show, separately, the quantities and values of the different kinds of resultant scrap or "waste," and the values at the factory of the respective kinds of imported material from which such "waste" is produced.

In determining the weight of imported material which shall be made the basis of allowance of drawback on the finished article, the weight of the material in condition as imported shall be reduced by a number of pounds equal in value to the value of the "waste" resulting from manufacture, according to values of material and waste shown in the manufacturer's declaration. (S. 14666.)

Low tin screw tops: manufactured by the Devoe Manufacturing Company, New York, imported tin-plate, and attached to five-gallon tin cans, same as duty paid. Allow two pounds tin-plate for every 100 completed screw tops. (6460-F.) January 3, 1891.

Lumber, creosoted. See creosoted lumber.

Lumber, dressed, same as duty paid. (S. 7702.)

Lumber, planed on two sides, tongued and grooved, manufactured from rough imported lumber, same as duty paid on imported lumber. (8348-F.) August 13, 1891.

Magnolia antifriction metal: manufactured by the Magnolia Antifriction Metal Company, of New York, in part from imported lead and antimony, same as duty paid. (S. 12772.) Include duties paid on imported pig-tin. (5326-G.) March 22, 1894.

Malt: manufactured from imported barley. See Section 25, Act October 1, 1890. Circular 118, November 15, 1890.

Malt, screened. See screened malt.

Manure-forks. See forks.

Maple pastilles: manufactured before April 1, 1891, by Croft &

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Allen, of Philadelphia, Pa., in part from sugar refined from cane sugar, 2.6 cents per pound limited to 28 per cent. of net weight. (S. 10984.)

Maps. Peninsula of Yucatan, mounted, same as duty paid. (S. 14092.)

Marble floor tiles, treads, risers and tombstones, wholly manufactured from imported marble, same as duty paid. (S. 9079.)

Marble-slabs and posts. Allow duty paid on quantity of material, determined by measurement of the exported slabs and posts. (S. 7702.)

Match-safe holders. See decorated match-safe holders.

Mattress fabric, woven wire. See woven wire mattress fabric.

Metal, Ajax. See Ajax metal.

Metal composition. See composition metal.

Metal, magnolia antifriction. See magnolia antifriction metal.

Metal, white. See white metal.

Metals called "mystic" and "pyramid:" manufactured by the Magnolia Metal Company, of New York, from imported lead and antimony, same as duty paid. (S. 14901.)

Micanite insulator: manufactured by the Mica Insulator Company, Schenectady, New York, from shellac and imported mica, same as duty paid on mica limited to 89 per cent. net weight of exported article. (S. 14573.)

Milk, condensed. See condensed milk.

Mill castings from iron, same as duty paid. (S. 7702.)

Mirror glasses, silvered or unsilvered, manufactured from imported plate glass by cutting, beveling and polishing, same as duty paid. Quantity ascertained by count and measurement. (S. 11733.)

Mixed paints: manufactured by Harrison Bros. & Company, of Philadelphia, Pa., in part from linseed oil, same as duty paid. Gallon of oil to weigh $7\frac{1}{2}$ pounds. (S. 11933.)

Moquette & Smith Axminster carpets. See carpets.

Morphine: manufactured by the New York Quinine and Chemical Works, Limited, wholly of imported opium on which a duty at the rate of one dollar per pound has been paid under the

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tariff of March 3, 1883. Allow 59½ cents per ounce of the exported article. (5501-F.) Dec. 5, 1890.

Motors, steam. See steam motors.

Mouldings. See doors and mouldings.

Nail-rods, rolled from iron, same as duty paid. Add 9 per cent. to the exported weight to cover wastage in manufacture. (S. 7702.)

Nail-rods slit from iron, same as duty paid. Add 3 per cent. to the exported weight to cover wastage in manufacture. (S. 7702.)

Nails cut from scrap-iron, same as duty paid. To cover wastage in manufacture, add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only, if part of the material was new scrap-iron. (S. 7702.)

Nails, horseshoe, from iron rods or bars, same as duty paid. Add 14 per cent. to exported weight to cover wastage in manufacture. (S. 7702.)

Nails, horseshoe, from slit iron rods, same as duty paid. (S. 7702.)

Nails, horseshoe, from steel (Martins-Seemen's process), same as duty paid. Add 14 per cent. to net weight. (S. 7702.)

Nails, Hungarian, tinned, same as duty paid. Allow for tin 3 per cent., and for iron 97 per cent. of weight of nails, and add to quantity of iron 14 per cent. (S. 7702.)

Nails or tacks, trunk: manufactured by E. Phillips & Sons, from iron, same as duty paid. Add 6 per cent. to net weight. (S. 7702.)

Nails, shoe, from zinc, same as duty paid. Add to exported weight 7½ per cent. to cover wastage in manufacture. (S. 7702.)

Nails, shoe, manufactured by Dunbar, Hobart & Whidden, of South Abington, Mass., from iron, same as duty paid. Add 9 per cent. to exported weight to cover wastage in manufacture. (S. 7702.)

Nails and tacks: manufactured wholly from scrap steel or boiler-plate shearing, same as duty paid. Add to net weight for

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Hungarian nails 13 per cent., for cut and carpet tacks and shoe nails, 12 per cent.; shoe tacks, $13\frac{1}{2}$ per cent. (S. 13407.)

Nails, iron. See iron bolts and nails.

Nails, steel. See steel nails.

Nails and tacks: manufactured from boiler-plate shearings by W. W. Cross, of Brockton, Mass., and the Atlas Tack Corporation, of Boston, Mass., same as duty paid. Add 7 per cent. to net weight. (S. 12414 and 12415.)

Needles, sewing machine, from steel wire, same as duty paid. To cover wastage in manufacture, add 5 per cent. for needles made by the drawing process, and 33 per cent. for those made by the milling process. (S. 7702.)

Nestable dinner pails: manufactured by F. G. O. Ehle & Company, of Buffalo, N. Y., from imported tin-plate, same as duty paid. Deduct from gross weight 15 per cent. (S. 11930.)

Nets, fish. See fish nets.

Netting, linen. See linen netting.

New England rum. See rum.

Nickel-plated key chains: manufactured by the Lane Manufacturing Company, Waterbury, Conn., nickel and imported polished steel chains, same as duty paid. (S. 14343.)

Nozzle-bodies. See tin handles, etc.

Nozzles made from tin-plates, same as duty paid. (S. 7702.)

Nozzles, Anderson's patent, partly zinc, 3 6-10 cents per hundred. (S. 7702.)

Nozzles made from zinc and attached to tin-cans. High nozzles, 11 cents per hundred; Ely patent, high, 3 9-10 cents per hundred; low nozzles, $6\frac{1}{2}$ cents per hundred. (S. 7702.)

Nozzles, high zinc. See high zinc nozzles.

Nuts. See bolts.

Oil-cloths: manufactured by R. H. & B. C. Reeve, and the Farr & Bailey Manufacturing Company, of Camden, N. J., from imported burlap, same as duty paid. Add to printed surface $6\frac{1}{4}$ per cent. of such surface. (S. 11174 and 12496.)

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Oil-cloths: manufactured from imported burlaps, same as duty paid, on surface measurement exported articles. (8073-F.) August 28, 1891.

Oil. See castor-oil and pomace.

Oil, cod-liver. See cod-liver oil.

Oil. See linseed.

Outing shirts: manufactured by Lewis, Frank & Sons, of New York City, same as duty paid on silk shirting. (S. 12191.)

Packing from jute yarn, same as duty paid. (S. 7702.)

Packing, Italian, from hemp, dutiable at \$25 per ton, 1 $\frac{1}{8}$ cents per pound. (S. 7702.)

Pads, stair. See stair pads.

Pails, nestable, dinner. See nestable dinner pails.

Painted, embossed sheet-iron: manufactured from imported plain sheet-iron, same as duty paid. (S. 9774.)

Paint, gold. See gold paint.

Painted sheet-iron. See embossed and painted sheet-iron.

Paints, mixed. See mixed paints.

Pans, dust. See dust pans.

Paste, licorice. See licorice paste.

Pasteur germ-proof filters: manufactured by the Pasteur, Chamberland Filter Company, of Dayton, Ohio, same as duty paid on imported filtering tubes. (S. 12087.)

Pastilles, maple. See maple pastilles.

Patent bagging. See bagging.

Patent cooking kettles: manufactured by A. W. Obermann, Pittsburg, Pa., in part from enameled iron forms, same as duty paid. (S. 14337.)

Patent metallic shingles from tin-plate, same as duty paid. (S. 7702.) See also tin shingles.

Pearline: manufactured by James Pyle & Sons, of New York, in part from imported soda-ash and caustic soda, same as duty paid. (S. 12594.)

Pease split. See split pease.

Pens: manufactured by the Esterbrook Steel Pen Manufacturing Company, Camden, N. J., imported sheet steel, same as duty

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paid. Add 50 per cent. to net weight. (S. 13476.)

Perfections, cocoanut. See cocoanut perfections.

Petroleum barrels: manufactured by the Tide Water Oil Company, New York City; bound with hoops from imported hoop steel same as duty paid on steel. Allow $11\frac{1}{2}$ pounds for each barrel bound with hoops of dimensions, and gauge as follows: Two head hoops, $1\frac{3}{4}$ inches wide, $69\frac{1}{4}$ inches long, No. 16 wire gauge; two-quarter hoops, $1\frac{1}{2}$ inches wide, $73\frac{1}{4}$ inches long, No. 17 wire gauge; two bilge hoops, $1\frac{3}{4}$ inches wide, $80\frac{1}{4}$ inches long, No. 16 wire gauge. (S. 13475.)

Pharmaceutical preparations, same as duty paid on 99 per cent. of imported material used. (S. 13475.)

Phenacetine. See salol. phenacetine and antipyrine.

Photographic cameras: manufactured by W. H. Lewis, of Greenpoint, L. I., in part from imported Dallmyer lenses, same as duty paid. (S. 11735.)

Photographic dry-plates: manufactured from imported glass plates and gelatine, same as duty paid; for the glass add to weight of exported plates 15 per cent.; for the gelatine $\frac{3}{8}$ of a grain for every inch of coated surface. (S. 7701.)

Piano hammers, made by Alfred Dolge, of New York, from imported wood, and from sheet felt, manufactured by him wholly from imported wool, same as duty paid on the wool. Add to net weight of felt to cover wastage, percentages of such weight as shown below:

On hammers classed as No. 1,	40.1%
2,	41 "
3,	42 "
4,	43.1 "
5,	44.4 "
6,	45.5 "
7,	46.5 "
8,	48.1 "

The quantity of wool used in the manufacture of the sheet felt shall be determined by adding to the net weight of the felt in sheets the following percentages: For hammer felt made from imported scoured wool, 53 per cent., for hammer felt made from imported washed wool, 150 per cent.; for

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- hammer felt made from imported unwashed cape wool, 300 per cent. (S. 9586.)
- Pickets* from lumber, same as duty paid; quantity ascertained by measurement of the undressed material. (S. 7702.)
- Pig-lead* from lead ore, same as duty paid. Divide rate of duty on imported ore by percentage of metallic lead found in such ore. (S. 12497.)
- Pipe*, lead. See lead.
- Pipes*, blast. See blast pipes.
- Pipes*, steel. See steel pipes.
- Pivots*. See bolts.
- Planchets*, blanks, from copper in pigs, same as duty paid. (S. 7702.)
- Plaster*, court. See court plaster.
- Plasters*, surgeons'. See surgeons' plasters.
- Plates*: manufactured by Naylor & Company, of Boston, Mass., from bar-iron, same as duty paid. Add 5 per cent. to net weight. (S. 7702.)
- Plates*, fish. See fish-plates.
- Plates*, perforated copper, from copper sheets, same as duty paid. (S. 7702.)
- Plates*, robe. See robe plates.
- Plates*, tack, same as duty paid. Add 2 per cent. to exported weight to cover wastage in manufacture. (S. 7702.)
- Plows*, manufactured by A. B. Farquhar & Company, New York, same as duty paid on steel. No. 75 plow, steel coulters, 8½ pounds each; No. 3 plow, steel coulters, 12 pounds each; No. 3 plow, steel molds, 23 pounds each; No. 3 plow, steel shares, 8 pounds each. (S. 12299.)
- Plumbers'* traps from lead, same as duty paid on exported quantity. (S. 7702.)
- Plush*—silk garments. See ladies' silk plush garments.
- Plush*, woolen. See woolen plush.
- Polished* glass plate used in car bodies: manufactured by the Gilbert Car Manufacturing Company, of Troy, New York, same as duty paid, determined by count and measurement of

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finished windows. (S. 10695.)

Pomace, castor. See castor-oil and pomace.

Pongee. See China and Japan printed silks.

Potash: manufactured by Leon Hirsh & Sons, New York City, wholly from caustic soda, same as duty paid. (S. 13716.)

Portable railroad sections from iron, same as duty paid. (S. 7702.)

Powder, Hercules. See Hercules' powder.

Preservaline: manufactured wholly from imported materials, same as duty paid. The respective quantities of the several materials so used must be stated in each export entry, and the total weight thereof must not exceed by more than 10 per cent. of the boracic acid used, the net weight of the exported article. (S. 7870.)

Preserver, fish. See fish preserver.

Processed wool: manufactured by Erben, Search & Company, Philadelphia, Pa., from raw wools of class 1, same as duty paid. (S. 13624.)

Rackarock, known as the "Solid Ingredient of Rackarock:" manufactured by the Rand Drill Company, of New York, from imported chlorate of potash, and packed in sacks or cartridges, same as duty paid on chlorate. (S. 9330.)

Railroad iron. See iron.

Rails planed from imported boards, same as duty paid. (S. 7702.)

Railroad truck wheels fitted and completed by W. H. Stearns, of Springfield, Mass., same as duty paid on rough wheels. (8253-F.) September 1, 1891.

Rail, steel. See steel rails.

Railway car wheels, etc., Wason Car Company, Springfield, Mass., same as duty paid. (S. 12601.)

Railway cars, built by the Harlan and Hollingsworth Company, of Wilmington, Del., in part of imported Finch gas equipments, vacuum brakes, ventilators, drawbars, and glass for windows, same as duty paid. (S. 11955.)

Railway car wheels: manufactured by Page, Newell & Company, Boston, Mass., from imported wheel centers, retaining rings, tires and bolts, same as duty paid. (S. 12770.)

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Ramsay's Trinidad Aromatic Bitters: manufactured by Tyrer & Mullarky, New York, in part from imported rum, and in the manufacture of which no other alcoholic liquor or alcohol used, same as duty paid on imported rum. (S. 14569.)

Refined butter: manufactured by Bartram Bros., and Kurzeman Bros., from salt, glucose and imported "grease" butter, same as duty paid—limited to 75 per cent. of net weight, exported article. (S. 14578.)

Refined butter: manufactured by Lestrade Bros., and John Scheel, of New York, from imported butter and salt, same as duty paid. Allow 75 pounds butter, 17 pounds salt, each 100 pounds exported article. (S. 12590.)

Refined stearine: manufactured by Ward & Huntington, of New York, wholly from imported crude stearine, same as duty paid. (S. 9421.)

Refined sugar. See sugar refined and dried.

Retaining rings. See tires and retaining rings.

Rice, cleaned from imported uncleaned, paying a duty of 1½ cents per pound, \$1.65 per one hundred pounds. (S. 7702.)

Rice paper in cigarettes, known as "Purity," manufactured by Messrs. Cameron, Richmond, Va., in part from imported rice paper, same as duty paid. Allow twelve ounces of paper each 10,000 cigarettes, provided cigarettes are not less than 2¼ inches long. (7939-F.) August 28, 1891.

Rifles (see magazine): manufactured by E. Remington & Sons, same as duty paid on the imported steel used. Allow eleven pounds of steel for each rifle, subject to provision of section 3020, Revised Statutes, as to relative value of the imported and domestic materials. (S. 7702.)

Rifles. See gun systems and trimmings.

Rifle-barrels from bar-steel, and from barrel-moulds, same as duty paid. (S. 7702.)

Riser's. See marble floor tiles.

Rivets of barrels: manufactured by Atlantic Refining Company, of Philadelphia, Pa., same as duty paid on imported steel rods. Allow eleven pounds for each 100 barrels. (S. 12277.)

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Rivets: manufactured by the Brooklyn Wire Nail Company, wholly of imported iron rods, same as duty paid. Add to net weight exported rivets 3 per cent. of such weight. (S. 9394.)

Rivets: manufactured by Cobb & Drew, Plymouth, Mass., wholly from imported iron, same as duty paid. Add 5 per cent. to net weight. (S. 14094.)

Rivets: manufactured by the Plymouth Mills, of Plymouth, Mass., from iron, same as duty paid. Add 5 per cent. to net weight. (S. 7702.)

Rivets, iron. See iron rivets.

Robe-plates from goat-skins, same as duty paid. The number of skins used determined by inspection of the exported plates. (S. 7702.)

Robe-plates from sheep-skins, same as duty paid. Number of skins used to be determined by inspection. (S. 7702.)

Rock candy—crystallized sugar—known to the trade as rock candy, 2.60 cents per pound, less the legal detention of 1 per cent. if uncolored and of 10 per cent. if the candy is colored with imported material. (S. 8823.)

Rod iron. See iron.

Rods: manufactured by Naylor & Company, of Boston, Mass., from bar-iron, same as duty paid. Add 9 per cent. to net weight. (S. 7702)

Roofing, galvanized corrugated sheet-iron, from sheet-iron and spelter, same as duty paid. Proportion of spelter and iron to be stated in manufacturer's affidavit in each entry. (S. 7702.)

Rope, tarred, from manilla hemp, 9-10 cent per pound. (S. 7702.)

Rope, wire and hemp. See wire and hemp cable or rope.

Rope, wire. See wire rope.

Rope-yarn from manilla hemp, 1 1/8 cents per pound. (S. 7702.)

"*Round*" tin oil cans, one and two gallon, manufactured by Standard Oil Company, of New York, Devoe Works, same as duty paid on imported pig-tin and pig-lead. Allow for one-gallon cans 64 per cent., and for two-gallon cans, 73 per cent. of allowance prescribed for five-gallon rectangular tin-

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cans. (S. 14798.)

Rugs, Wilton. See Wilton rugs.

Rum from molasses, 4½ cents per gallon. (S. 7702)

Sad-irons: manufactured by Bliss & Drake, of Newark, N. J., at following rates per dozen :

For No. 1, weighing not less than 39 pounds to the dozen, 16 6-10c.

For No. 2, weighing not less than 48 pounds to the dozen, 19 6-10"

For No. 3, weighing not less than 58 pounds to the dozen, 23 6-10"

For No. 4, weighing not less than 47 pounds to the dozen, 19 6-10"

For No. 5, weighing not less than 55 pounds to the dozen, 23 6-10"

For No. 6, weighing not less than 67 pounds to the dozen, 26 6-10"

For No. 7, weighing not less than 77 pounds to the dozen, 29 6-10"

For No. 8, weighing not less than 89 pounds to the dozen, 33 6-10"

For No. 9, weighing not less than 97 pounds to the dozen, 36 6-10"

For No. 10, weighing not less than 113 pounds to the dozen, 42 6-10"

For No. 3½, weighing not less than 63 pounds to the dozen, 25 "

(S. 8208.)

Salmon cans. See tin-cans.

Salol, phenacetine and antipyrine : manufactured into compressed pills by John Wyeth & Brother, Philadelphia, Pa., same as duty paid. Add 1.42 per cent. to cover wastage. (S. 13911 and 14041.)

Salt, fine, eight cents per 100 pounds. (S. 7702.)

Sulphetre, refined from crude, 95-100 cent per pound. (S. 7702.)

Sashes, window, from lumber, with glass, same as duty paid. Quantity of lumber ascertained by measurement after it is cut up. (S. 7702.)

Saws, cotton gin. See cotton gin saws.

Scarfs from silk lace, same as duty paid. Manufacturer's statement to be verified by appraiser upon examination of samples from each shipment. (S. 7702.)

Scott's Emulsion. See cod-liver oil.

Scouring soap, known as "Monkey Brand : " manufactured by B. Brooke & Company, of Philadelphia, in part from imported caustic soda, same as duty paid. Allow 1 63-100 pounds of soda to each 100 pounds soap exported. (6268-F.) January 3, 1891.

Screened malt, wholly from imported barley, same as duty paid.

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Allow 0.905 of a bushel of barley weighing 48 pounds per bushel, for each bushel of malt weighing 34 pounds per bushel. (S. 13640)

Screw tops. See low screw tops.

Screws, wood. See wood screws.

Scroll-iron. See iron.

Scythes, scoops, shovels and spades, same as duty paid on quantity of materials used as stated in manufacturer's affidavit on each entry, such quantity not to exceed the exported net weight by more than 25 per cent. of such weight. (S. 7702)

Seals. See lead seals.

Seamless brass boiler tubes of locomotives, built by Burnham, Williams & Company, of Philadelphia, Pa., same as duty paid. Deduct $1\frac{1}{2}$ per cent. from total amount paid on said importations. (S. 11254.)

Seamless copper-boiler tubes, used by the Baldwin Locomotive Works, of Philadelphia, Pa., 99 3-10 per cent. duty paid. (S. 11764.)

Shanks from steel, same as duty paid. (S. 7702.)

Shanks, steel. See steel shanks.

Shapes: manufactured by Naylor & Company, of Boston, Mass., from bar-iron, same as duty paid. Add 9 per cent. to net weight. (S. 7702.)

Shapes, steel, from steel billets. See billets.

Sheet-lead from pig-lead, same as duty paid. (S. 7702.)

Shells, cartridge. See cartridge shells.

Shelving planed on two sides from lumber, same as duty paid. (S. 7702.)

Shingles, patent metallic. See patent metallic shingles.

Shingles, tin. See tin shingles.

Shirts, outing, silk. See outing shirts.

Shoe-nails See tacks and shoe-nails.

Shooks. See box shooks.

Shooks from staves, same as duty paid. (S. 7702.)

Shooks, box, made from lumber by planing, dressing and cutting, same as duty paid. Quantity ascertained by measurement of

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the exported shooks. (S. 7702.)

Shot. See bullets.

Shovels, stove or fire: manufactured by Pierson & Company, from sheet-iron, same as duty paid. (S. 7702.)

Signs or labels from tin-plate, same as duty paid on the plate. Quantity ascertained by measurement and computation, as in the case of tin-cans. (S. 7702.)

Silk handkerchiefs. See embroidered silk handkerchiefs.

Syrup in canned fruit, prepared by the San Jose Packing Company, San Jose, Cal., same as duty paid on sugar. Entry to show quantity of sugar used limited to 7.90 per cent. of net weight. (S. 12392.)

Syrup from molasses paying duty at the rate of four cents per gallon, 3 2-10 cents per gallon. (S. 7702.)

Sizing, ground glue, from glue imported in lumps, same as duty paid. (S. 7702.)

Skins, dressed. See dressed skins.

Skins, goat, China. See China goat skins.

Slats, curtain. See curtain rollers and slats.

Smoothing-irons, self-heating or charcoal: manufactured by Bliss & Drake, of Newark, N. J., at the following rates per dozen:

For No. 1, weighing not less than 59 pounds to the dozen, 20 cents.

For No. 2, weighing not less than 77 pounds to the dozen, 26 "

For No. 3, weighing not less than 78 pounds to the dozen, 26 4-10 cents.

For No. 4, weighing not less than 87 pounds to the dozen, 29 6-10 cents.

(S. 7702.)

Soap: manufactured by Joseph S. and Thomas Elkinton, of Philadelphia, Pa., same as duty paid on caustic soda. Allow 10½ pounds of soda for every 100 pounds net weight "Brown Soap," and 10 pounds for every 100 pounds "White," Elkinton," "Laundry" and "Mifflin." (S. 10582.)

Soap: manufactured by the Kentucky Refining Company, Louisville, Ky., in part from caustic soda, same as duty paid. Limited 7½ per cent. net weight. (S. 14104.)

Soap: manufactured by P. J. Crew & Company, Richmond, Va., in part of caustic soda, same as duty paid. (S. 12771.)

Soap: manufactured by Rutherford & Barnes, of Brooklyn, N. Y.,

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- in part from caustic soda, same as duty paid. (S. 11497.)
- Soap*: manufactured by Peterson & Company, San Francisco, Cal., in part from caustic soda, same as duty paid. Allow 10 pounds of soda to every 100 pounds net weight soap. (S. 11928.)
- Soap* and *Sapolio*: manufactured by Enoch Morgan's Sons Company, New York, in part from imported caustic soda, same as duty paid. (6468-F.) March 21, 1891.
- Soap*, toilet. See toilet soap.
- Soda*, caustic. See caustic soda.
- Solder* used in cans on imported lead used, 2 465-1000 pounds per 100 cans. (S. 14273.)
- Solder* used in 5-gallon oil-cans, composed of lead and imported pig-tin, same as duty paid. Limited 1 449-1000 pounds pig-tin per 100 cans. (S. 14273.)
- Solder* used in soldering tin-cans, other than 5-gallon square cans, 1 cent for each 1,000 running inches of the soldered seams. (S. 7702.)
- Sole-leather*. See leather.
- "*Solid ingredient of Rackarock*." See Rackarock.
- Spectacles and eye-glasses*. See lenses.
- Spelter*, refined from crude spelter or zinc, by Pope, Cole & Company, of Baltimore, Md., same as duty paid. (S. 7702.)
- Spikes* from scrap-iron or steel, same as duty paid. Add 20 per cent. to exported weight. (S. 7702.)
- Splice bars*, bolts, rivets, hinges, pins and miscellaneous forgings: manufactured by W. Ames & Company, of Jersey City, N. J., wholly from imported old rails and old scrap-iron, same as duty paid. Add to net weight of all the exported articles except bolts with nuts fitted 20 per cent. to net weight; bolts with nuts fitted, 25 per cent. Quantity of material to be identified ascertained by adding to total net weight of all exported articles, 38 per cent. (5910-F.) Dec. 31, 1890.
- Split-leather*. See finished split-leather.
- Split-pease*: manufactured wholly from imported pease, same as duty paid. Add to the net weight of the exported article 16

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- per cent. (S. 7857.)
- Spokes* from spoke-bolts, same as duty paid on a number of bolts equal to the number of the exported spokes. (S. 7702.)
- Springs*. See carriage, clock.
- Springs*, clock. See clock-springs.
- Stair-pads*: manufactured by Messrs. Kirk & Hinds, of North Troy, Vermont, wholly of imported materials, \$1.82 per gross. (S. 8681.)
- Staples*. See barbed fence-wire and staples.
- Staples*, galvanized wire: manufactured by the Iowa Barbed Wire Company, of Easton, Pa., from Bessemer steel rods and spelter, same as duty paid. Allow 94 pounds of steel rods and 8 pounds of spelter for every 100 pounds of the exported staples. (S. 7702.)
- Steam motors*: manufactured by the Baldwin Locomotive Works, of Philadelphia, Pa., from imported seamless brass tubes, same as duty paid. Deduct 2 per cent. to cover value remaining scrap. (6962-F.) February 20, 1891.
- Steam motors* with boilers: manufactured by Burnham, Parry, Williams & Company, of Philadelphia, Pa., from steel plates, same as duty paid. Deduct from original weight of plates 4 per cent. (S. 10632.)
- Stearine, refined*. See refined stearine.
- Steel butts*: manufactured by the Stanley Works, of New Britain, Conn., from steel billets. Add to net weight exported article 28 per cent. such weight. (S. 10456.)
- Steel*, cast tool, from iron, same as duty paid. Add 5 per cent. to exported weight. (S. 7702.)
- Steel cam-shafts* for mining stamp mills: manufactured by the Golden State and Miners' Iron Works, of San Francisco, Cal., from imported round steel bars, same as duty paid. Add to net weight 10 per cent. (S. 11777.)
- Steel* clock-spring material, rolled, tempered, polished and prepared for cutting into lengths suitable for clock-springs: manufactured by R. H. Wolff & Co., limited, of New York City, from imported steel wire rods, same as duty paid. Add 16 per

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- cent. to net weight exported article. (S. 14796.)
- Steel dies*: manufactured by the Pratt & Wilmington Co., Hartford, Conn., from imported steel, same as duty paid on net weight exported article. (4198-G.) October 5, 1893.
- Steel drills*: manufactured by the Standard Tool Company, of Cleveland, Ohio, wholly from round bar tool steel, by cutting the drill from cold bar, same as duty paid. Add 96 per cent. to net weight. (S. 12598.)
- Steel eye bars*: manufactured by the Union Bridge Co., of Buffalo, N. Y., wholly from imported steel bars, same as duty paid. Add to net weight 2 per cent. of such weight. (S. 8462.)
- Steel nails*: manufactured by the Danville Nail and Manufacturing Co., of Danville, Pa., and Fall River Iron Works Co., of Fall River, Mass., also Harrisburg Nail Works, wholly from imported steel slabs, same as duty paid. Add to net weight of the exported nails $7\frac{1}{2}$ per cent. (S. 8838.)
- Steel nails*: manufactured by the Danville Nail Manufacturing Co., of Danville, Pa., wholly from imported steel shearings or cuttings, same as duty paid. Add to net weight exported nails $7\frac{1}{2}$ per cent. of such weight. (S. 9504.)
- Steel nails* in wooden cases of exported petroleum: manufactured by the Brooklyn Wire Nail Co., of Brooklyn, N. Y., from steel rods, same as duty paid. Add to the allowance of 11.45 pounds per hundred cases, 7 per cent. of such allowance. (S. 10168.)
- Steel pipes*, galvanized or asphaltum, and tar-coated steel-pipes: manufactured by Francis Smith & Company, San Francisco, Cal., from steel sheets, same as duty paid. Deduct from net weight galvanized pipes 9 per cent. Asphaltum and tar-coated pipes, $6\frac{1}{4}$ per cent. (S. 12477.)
- Steel-rails*: manufactured by Maryland Steel Company, Sparrow Point., Md., wholly from iron ore and spiegeleisen, same as duty paid. (S. 13934.)
- Steel-rails*: manufactured by Bethlehem Iron Company, South Bethlehem, Pa., wholly from iron ore, spiegeleisen and ferromanganese, same as duty paid. (S. 13937.)

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Steel-shanks: manufactured wholly from imported steel, same as duty paid; quantity of material so used will be ascertained for all "shanks with parallel edges" by adding to the net weight of the exported article 5 per cent. of such net weight, and for "custom steel shanks," manufactured by Dunbar, Hobart & Whidden, of South Abington, Mass., by adding to the exported net weight 35 per cent. thereof. (S. 8027.)

Steel-wire nails: manufactured by the Brooklyn Wire Nail Company, wholly from imported steel-rods, same as duty paid. Add to net weight of such nails 7 per cent. (S. 8412.)

Sulphate of copper or blue vitriol, from imported copper ore, same as duty paid on fine copper contained in imported ore. (S. 10449.)

Sugar and syrup from imported sugars, tank-bottoms, syrups of cane-juice, melada, concentrated melada, or concrete and concentrated molasses:

1. On refined loaf, cut loaf, crushed, granulated, and powdered sugar, stove-dried or dried by other equally effective process, 2 82-100 cents per pound.

2. On refined white coffee sugar, undried, and above No. 20, Dutch Standard in color, 2 28-100 cents per pound.

3. On all grades of refined coffee-sugar, No. 20, Dutch Standard, and below in color, 1 84-100 cents per pound.

4. On syrup resulting entirely from the refining of the above enumerated imported materials, four cents per gallon.

(S. 7702.)

Sugar-coated almonds: manufactured by Ph. Wunderle, of Philadelphia, Pa., from imported shelled almonds, same as duty paid, allowance not to exceed rates given below. For each 100 pounds "Superfine Sicily Almonds," 28.99 pounds Sicily almonds; for each 100 pounds "Canary Almonds, Vanilla," 27.93 pounds Canary almonds; for each 100 pounds "Sun Brand Commercial Almonds," 23.08 pounds Jordan almonds; each 100 pounds "Sun Brand Superior Almonds," 32.04 pounds Jordan almonds; each 100 pounds "Sun Brand, The Best Almonds," 43.87 pounds Jordan almonds; each 100 pounds "Sun Brand Superfine Almonds," 40.92 pounds Jordan al-

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monds. (S. 14801.)

Sugar, cube. See cube sugar.

Sugar, dried, refined. On all refined loaf, cut, loaf, crushed, granulated and powdered sugar, stove dried, or dried by other equally effective process, exported on and after November 1, 1886, drawback will be allowed at the rate of two and sixty-hundredths (2 60-100 cents per pound less the legal retention of 1 per cent. (S. 7780.)

Sugar used in manufacture of confectionery, granulated and stove-dried, 2.60 cents per pound; sugar undried above No. 20, D. S., 2.28 cents per pound; sugar No. 20, D. S., and below, 1.84 cents per pound. (S. 11485.)

Surface-coated paper, imported, used in the wrappers of soaps and sapolios: manufactured by Enoch Morgan's Sons, same as duty paid. (6468-F.) March 21, 1891.

Surgeons' plasters: manufactured by Seabury & Johnson, of New York, from silk, gelatine and isinglass, same as duty paid. Allow 500 yards of silk and 28 pounds gelatine for every 2,500 plasters measuring not less than 252 square inches each. (S. 7702.)

Sweepers, carpet. See carpet sweepers.

Sweet confectioners' chocolate: manufactured by O. H. Wilbur & Sons, of Philadelphia, Pa., 2.6 cents per pound on sugar. Allow fifty pounds sugar for each 100 pounds net weight exported article. (S. 10591.)

Sweetened chocolate: manufactured by D. Ghiradella & Sons, San Francisco, Cal., same as duty paid on sugar limited to 60 per cent. net weight. (S. 12388.)

Switches, electric light. See electric light switches.

Tacks and shoe-nails: manufactured wholly from imported bar steel, same as duty paid. For tacks, add to net weight of the exported articles 14 per cent.; shoe-nails, add to exported net weight 9 per cent. (S. 8051.)

Tacks and shoe-nails, wholly manufactured from imported steel blooms, same as duty paid; add to net weight of exported articles for tacks 15 per cent., and for shoe-nails 13 per cent.

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of such weight. (S. 8090.)

Tacks from bar-iron, same as duty paid. Add 14 per cent. to exported quantity to cover wastage in manufacture. (S. 7702.)

Tacks or nails, trunk: manufactured by E. Phillips & Sons from iron, same as duty paid. Add 6 per cent. to net weight. (S. 7702.)

Tags, tin. See tin-tags.

Tanks, iron, same as duty paid. (S. 7702.)

• *Tapestry* Brussels carriage carpets and tapestry velvet carriage carpets: manufactured by Harrison Townsend, of Norristown, Pa., from woolen yarns manufactured by James Lees & Sons, of Bridgeport, Pa., from imported Bagdad and Awassi wools, same as duty paid on imported wools. Allow for every 100 pounds of the exported net weight of "tapestry Brussels carriage carpets" 36 96-100 pounds of the imported wool, and for every 100 pounds of such weight of "tapestry velvet carriage carpets" 48 85-100 pounds of imported wool. (5138-G.) February 23, 1894.

Tarand asphaltum-coated steel pipes. See steel pipes.

Tarred cordage, known as lath-yarn: manufactured by the Sewell & Day Cordage Company, of Boston, Mass., wholly from imported New Zealand hemp, same as duty paid. Deduct from net weight exported article 25 per cent. of such weight. (S. 9565.)

Tarred cordage. See water-proof cordage.

Tarred sisal cordage. See cordage.

Tea rolls. See cocoanut cakes.

Tender and truck wheels: manufactured by Burnham, Williams & Co., Philadelphia, Pa., from steel crucible tires, same as duty paid on 99 per cent. of weight imported tires. (S. 13401.)

Terne plates, in sizes 14x20 and 20x28: manufactured by Merchant & Company, Philadelphia, Pa., from imported pickled, or smoothed or cold-rolled black plates, same as duty paid. (S. 14006.)

T. hinges. See corrugated strap-hinges.

Tiles, marble floor. See marble floor tiles.

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Tin-cans—Five-gallon tin-cans: manufactured by the Standard Oil Company, and the Tide Water Oil Company, of New York City, same as duty paid on imported pig-tin used in soldering cans. Allowance not to exceed the duty paid on $1\frac{3}{4}$ pounds of pig-tin for each 100 cans. One-gallon tin-cans shall be allowed one-half the quantity allowable in case five-gallon cans. (S. 14592.)

Tin-cans, exported with oleomargarine. See cans, other capacities than five-gallon cans. (S. 9579.)

Tin-cans, one pound salmon; samples of blanks and scrap to be weighed and allowance made for wastage equal to weight of scrap not to exceed 25 per cent. of weight of blanks. (S. 14485.)

Tin-cans filled with domestic tobacco, 90 per cent. of duty paid on tin plates. (S. 9819.)

Tin-cans, five gallons rectangular, made from a combination of two plates $14 \times 18\frac{3}{4}$ inches, with one plate 10×20 inches; allow for each 100 cans 52,460 square inches of $14 \times 18\frac{3}{4}$ plates, or 1.6117 boxes of 124 sheets each, and 19,944 square inches of 10×20 plates, or 0.4432 of a box of 225 sheets each. (S. 13844.)

Tin-cans. See cans.

Tin-cans, round. See round tin-cans.

Tin-cans, solder used for. See solder.

Tin-caps, plain: manufactured by the Devoe Manufacturing Company, of New York City, from imported taggers-tin plates, same as duty paid. Allow seven pounds plates for each 1,000 plain tin-caps. (S. 11731.)

Tin-caps, plain: made by the Standard Oil Company, of New York; Devoe Works, New York City, from imported $14 \times 18\frac{3}{4}$ coke tin-plates, each box averaging 110 pounds, and containing 124 sheets, and attached to five-gallon tin-cans, same as duty paid on 13.7 pounds of tin-plates for each 1,000 plain tin-caps. (8344-F.) May 14, 1894.

Tin-caps, plain: made by the Standard Oil Company, of New York; Sone & Fleming Works, of New York, from imported $14 \times$

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18 $\frac{3}{4}$ tin-plates, each box weighing not less than 109 pounds, and containing 124 sheets, and attached to five-gallon tin-cans, same as duty paid on 12.7 pounds of tin-plate for each 1,000 plain tin-caps. (8344-F.) May 14, 1894.

Tin-handles for petroleum cans: manufactured by Lombard, Ayers & Company, of New York, wholly from imported plate, attached to tin-cans exported with petroleum, same as duty paid. Allow 23-10 pounds of plate for every 100 handles. (S. 8934.)

Tin-handles, nozzle bodies and caps attached to tin-cans. On high tin-handles made from imported I. C. tin-plate, and on low screw tin nozzle bodies and flat tin-caps made from imported taggers tin attached to five-gallon tin-cans, manufactured and exported by the Standard Oil Company, of New York. Sone & Fleming Works, same as duty paid. Allow 40 pounds of I. C. tin-plate for each 1,000 high tin handles, 10 pounds of taggers tin-plate for each 1,000 low screw tin-nozzles, and 7 pounds of taggers tin-plate for each 1,000 flat tin-caps. (S. 14776.)

Tin-plates, crystallized. See crystallized tin-plates.

Tin-plates, decorated by John Roebuck, same as duty paid on the imported plain plates. (S. 7702.)

Tin-plates, embossed. See embossed tin-plates.

Tin-shingles: manufactured by the Cortright Metal Roofing Company, Philadelphia, Pa., from imported tin-plate and domestic paint, same as duty paid on tin. Allow 96 $\frac{1}{2}$ pounds tin to each 100 pounds shingles. (S. 13642.)

Tin-tags, stamped, plain and decorated: manufactured by Somers Bros., of Brooklyn, N. Y., from imported tin-plates, same as duty paid. Plain tags, add to net weight of tags 15 per cent. of such weight. Decorated tags allow only for such net weight, provided that no scrap-tin was used in the manufacture of such tags. (S. 9728.)

Tin wash-bowls, dairy pans and cups, made wholly from imported tin-plate, same as duty paid. (S. 7776.) See tin-cans.

Tinned-wire: manufactured by Horace Lamb & Company, of

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Northampton, Mass., and Washburn & Moen Manufacturing Company, of Worcester, Mass., from imported steel. Deduct from net weight the following percentage of such weight according to the gauge number of the wire, and the process of tinning used, viz:

For Wire Tinned and Wiped.							
G. No.	Deduction.	G. No.	Deduction.	G. No.	Deduction.	G. No.	Deduction.
2	0.28%	10	0.33%	18	0.38%	26	0.60%
3	"	11	"	19	"	27	"
4	"	12	"	20	0.40%	28	"
5	"	13	"	21	"	29	0.72%
6	0.30%	14	0.37%	22	"	30	"
7	"	15	"	23	0.50%		
8	"	16	"	24	"		
9	"	17	"	25	"		
For Wire Dipped and Tinned.							
6-0	2. %	2	2.7%	7	3. %	12	3.9%
4-0	2.2"	3	"	8	3.3"	13	"
2-0	2.4"	4	2.9%	9	"		
2-0-1-2	"	5	"	10	3.6%		
0 1/2	"	6	3. %	11	"		

(S. 11290.)

Tire bolts. See bolts.

Tires and centers. See locomotive and railroad car wheels.

Tires and retaining rings, used in locomotives built by the Rhode Island Locomotive Works, of Providence, R. I., same as duty paid. (S. 11727.)

Toilet soap: manufactured by Fels & Company, of Philadelphia, Pa., in part from caustic soda, same as duty paid on soda. Allow twelve pounds of soda for every 100 pounds net weight article. (S. 10627.)

Tombstones. See marble floor tiles.

Trays, tin. See embossed tin trays.

Treads. See marble floor tiles.

"Tres Amigos." See lard.

Trinidad Aromatic Bitters. See Ramsay's Trinidad Aromatic Bitters.

Trucks built by the Baldwin Locomotive Works, Philadelphia, Pa., in part from imported steel tires, axles and springs, same as

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duty paid on imported articles. Deduct fifty-eight cents per 100 pounds to cover value of waste. (9135-F.) October 20, 1891.

Twine, binder, from manilla hemp, $1\frac{1}{8}$ cents per pound. (S. 7702.)

Twine, binder, from equal parts of manilla hemp and sisal-grass, $\frac{7}{8}$ cent. per pound. Proportion to be shown by manufacturer's affidavit. (S. 7702.)

Twine, binder, or harvest, from sisal-grass, $\frac{2}{3}$ cent. per pound. (S. 7702.)

Twine from manilla and sisal hemp, in various proportions: $\frac{2}{3}$ manilla and $\frac{1}{3}$ sisal, 1 cent. per pound; $\frac{1}{3}$ manilla and $\frac{2}{3}$ sisal, $\frac{3}{4}$ cent, per pound; $\frac{1}{4}$ manilla and $\frac{3}{4}$ sisal, $\frac{3}{4}$ cent per pound; $\frac{1}{8}$ manilla and $\frac{7}{8}$ sisal, $\frac{3}{4}$ cent per pound. (S. 7702.)

Twine, binder, See binder twine.

Two-ply extra super ingrain. See carpets.

Type. See copper-faced type.

Umbrellas: manufactured by Messrs. Rose Bros. & Hartman, of Lancaster, Pa., same as duty paid. Allow for each twenty-inch umbrella 944 square inches cloth.

Allow for each 22 inch umbrella 1,215 square inches of cloth.

"	"	"	24	"	"	1,440	"	"	"	"
"	"	"	26	"	"	1,672	"	"	"	"
"	"	"	28	"	"	1,932	"	"	"	"
"	"	"	30	"	"	2,208	"	"	"	"
"	"	"	32	"	"	2,548	"	"	"	"

(S. 9983.)

Valves. See automatic intercepting valve.

Valves, cornet. See cornet valves.

Velvet carriage carpets. See tapestry Brussels carriage carpets.

Vermilion colors, dry. See dry vermilion colors.

Victor graters: manufactured by David Block, of New York City, from imported tin-plates, same as duty paid. Add to net weight 15 per cent. (S. 11794.)

Vitriol, blue. See sulphate of copper.

Wash-bowls, tin. See tin wash-bowls, dairy pans and cups.

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Wash-tubs. See bath and wash-tubs.

Watches, Waterbury. See Waterbury watches.

Water, Florida. See Florida water.

Waterbury watches: manufactured by Waterbury Watch Company, Waterbury, Conn., in part from imported sheet steel dials, crystals, balances and hair springs, same as duty paid. (S. 12265.)

Waterproof clothing: manufactured by A. J. Lower, of Boston, Mass., in part from imported linseed oil, same as duty paid. Allow not more than fifty-five pounds of oil for every 100 pounds clothing. (S. 12051.)

Waterproof cordage and tarred cordage: manufactured by William Wall's Sons from imported manilla hemp and sisal grass, same as duty paid. Deduct from net weight of the exported article in the case of the waterproof cordage 10 per cent., and in that of tarred cordage 12 per cent. (S. 8774.)

Wax, refined or bleached, from imported crude beeswax, same as duty paid. Add $6\frac{1}{4}$ per cent. to exported net weight. (S. 7702.)

Wheat flour. See flour from wheat.

Wheels, driving. See driving wheels.

Wheels, railway cars, etc. See railway car wheels.

Wheels, tender and truck. See tender and truck wheels.

White lead; dry: manufactured by the National Lead and Oil Company, of New York, from pig-lead, same as duty paid. (S. 10692.)

White lead, in oil: manufactured from imported pig-lead and mixed with oil by the National Lead and Oil Company, of New York, same as duty paid on lead. (S. 11782.)

White metal: manufactured by Holmes, Booth & Haydens, of Waterbury, Conn., in part from imported nickel, same as duty paid. (S. 11734.)

Wilton rugs: manufactured by Harrison Townsend, Norristown, Pa., in part from worsted yarns: manufactured by James Lees & Son, of Bridgeport, Pa., from unwashed Persian wool, same as duty paid. To ascertain quantity of *yarn*,

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allow 72 4-10 pounds yarn to each 100 pounds rugs. To ascertain quantity *wool*, allow to each 100 pounds of yarn 300 pounds of the wool less as many pounds thereof as are equal in value to fifty pounds of noils and waste. (S. 14366.)

Window sashes. See sashes.

Wire and hemp cable or rope: manufactured by J. A. Roebling's Sons Company, Boston, Mass., same as duty paid. (S. 7887.)

Wire, galvanized barb: manufactured by the Washburn & Moen Manufacturing Company, of Worcester, Mass., same as duty paid. Allow eighty pounds of wire and seventeen pounds of rods for each 100 pounds of the exported article (S. 7702.)

Wire, galvanized or ungalvanized, made wholly from imported iron or steel, and, if galvanized, coated with imported spelter or zinc, and on articles made wholly from such wire, allow duty paid on quantity of materials used, to be determined by adding to the net weight of the exported article (less the weight allowed for spelter when the wire is galvanized) an allowance for wastage, as follows:

Size of the wire by the wire-gauge.	Percentage to be added to weight of wire made from imported rods.	Percentage to be added to weight of wire made from imported bars.
1 and coarser.....	2.7	10.7
2 and coarser.....	2.9	10.9
3 and coarser.....	3.1	11.1
4 and coarser.....	3.3	11.3
5 and coarser.....	3.5	11.5
6 and coarser.....	3.7	11.8
7 and coarser.....	4.0	12.1
8 and coarser.....	4.3	12.4
9 and coarser.....	4.6	12.7
10 and coarser.....	4.9	13.0
11 and coarser.....	5.2	13.4
12 and coarser.....	5.5	13.8
13 and coarser.....	5.9	14.2
14 and coarser.....	6.3	14.6
15 and coarser.....	6.7	15.0
16 and coarser.....	7.1	15.4
17 and coarser.....	7.4	15.7

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Size of the wire by the wire-gauge.	Percentage to be added to weight of wire made from imported rods.	Percentage to be added to weight of wire made from imported bars.
18 and coarser.....	7.7	16.0
19 and coarser.....	8.0	16.3
20 and coarser.....	8.3	16.7
21 and coarser.....	8.6	17.0
22 and coarser.....	8.9	17.8
23 and coarser.....	9.2	17.6
24 and coarser.....	10.4	19.3
25 and coarser.....	10.8	19.6
26 and coarser.....	11.2	19.9
27 and coarser.....	11.6	20.2
28 and coarser.....	11.9	20.6
29 and coarser.....	12.2	20.9
30 and coarser.....	12.5	21.2
31 and coarser.....	12.8	21.5
32 and coarser.....	13.2	21.8
33 and coarser.....	13.5	22.2
34 and coarser.....	13.8	22.6
35 and coarser.....	14.1	23.0
36 and coarser.....	16.0	25.2
37 and coarser.....	16.8	26.0
38 and coarser.....	17.6	26.8
39 and coarser.....	18.4	27.6
40 and coarser.....	19.2	28.4

Sizes designated by fractional numbers to be treated as those designated by the next smaller integral number. If the wire is galvanized, allow of quantities exported the following percentages for the spelter or zinc used, viz: For wire Nos. 0 to 4, 2 per cent.; 5 to 7, $3\frac{1}{2}$ per cent.; 8 to 10, 5 per cent.; 11 to 13, $6\frac{1}{2}$ per cent.; 14 to 16, $7\frac{1}{2}$ per cent.; and 17 to 20, 10 per cent. (S. 7702.)

Wire, from lead, same as duty paid. (S. 7702.)

Wire, barbed: manufactured by the Washburn & Moen Manufacturing Company, from steel rods and spelter, same as duty paid. Allow 94 pounds of steel rods and six pounds of spelter for every 100 pounds of the exported article. (S. 7702.)

Wire, barbed fence: manufactured by the Pittsburgh Hinge Company from galvanized steel wire, same as duty paid. Add 2 per cent. to net weight. (S. 7702.)

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Wire, barbed fence: manufactured by A. S. Hallidie & Co. from wire and Bessemer steel, same as duty paid. Exported quantity to be officially ascertained on each entry by weighing the wire and barbs contained in 100 pounds of the article. (S. 7702.)

Wire, barbed fence, galvanized, and staples, by Oliver Wire Company (limited), of Pittsburgh, Pa., from steel-wire rods and spelter, same as duty paid. Allow for each 100 pounds of fence-wire No. 9, 101 pounds wire rods and 5½ pounds spelter; for No. 12½, 104 pounds rods and four pounds spelter, and for staples, 100 pounds rods and six pounds spelter. (S. 7702.)

Wire, barbed fence, and staples: manufactured by H. W. Oliver, Jr., same as duty paid. Add for wire No. 9, 2 15-100 per cent.; for No. 10, 1 93-100 per cent.; for No. 12½, 3 3-10 per cent., and for staples, 1 78-100 per cent. to exported net weight. (S. 7702.)

Wire, binder, from steel, same as duty paid. Add 9 per cent. to net weight. (S. 7702.)

Wire-handles for petroleum cans: manufactured wholly from imported No. 9 galvanized steel wire attached to tin-cans exported for drawback, same as duty paid. (S. 8505.)

Wire-handles. See galvanized wire-handles.

Wire-nails: manufactured by the California Wire Works, San Francisco, Cal., from imported steel wire rods, same as duty paid. Add to net weight 7 per cent. (S. 11790.)

Wire-nails. See steel wire-nails.

Wire-rope: manufactured by the Williamsport Wire Rope Company, of Williamsport, Pa., from imported wire, same as duty paid. (S. 12168.)

Wire-rope, from iron or steel and jute, same as the duty paid on the metals. Add for wastage the same percentages as prescribed for wire. (S. 7702.)

Wire-staples, galvanized. See staples.

Wire, tinned. See tinned-wire.

Wooden-boxes, made from lumber and iron: manufactured by the

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North Packing and Provision Company, of Boston, Mass., from imported lumber, and nailed with nails made from iron and steel, same as duty paid. For the lumber add to board measure of the boxes 9 6-10 per cent., and for the iron or steel, allow two pounds on each box, provided that the inside measurement of the boxes will not be less than 32 inches in length, 20 inches in width, and 23½ in depth. (S. 9880.)

Wood-screws, from iron, same as duty paid. Add 50 per cent. to exported weight to cover wastage in manufacture. (S. 7702.)

Wool used in manufacture of Brussels and Wilton carpets and Assyrian rugs: manufactured by M. J. Whittall, Worcester, Mass., in part from worsted yarn made from unwashed Scotch, Syrian and Persian wool in equal quantities, same as duty paid. Allow for each running yard twenty-seven inches wide of the carpets designated as "Victoria Wilton," 6.498 pounds; "Victoria Brussels," 4.223 pounds; "Whittall Brussels," 4.061 pounds; "Edgworth Brussels," 2.931 pounds; and for Assyrian rug, fifty-four inches long and twenty-seven inches wide, 12.635 pounds, provided that the quantity of worsted yarn contained in each running yard of the carpets shall not be less than 1.797 pounds in the "Victoria Wilton," 1.172 pounds in the "Victoria Brussels," 1.125 pounds in the "Whittall Brussels," and 0.812 pounds in the Edgworth Brussels," nor less than 3½ pounds in each Assyrian rug. (S. 14488.)

Wool, processed. See processed wool.

Woollen plush, used by Jackson & Sharp Company, Wilmington, Del., for upholstering seats, backs, rests and safety ropes for berths in exported sleeping cars, same as duty paid. (S. 11929.)

World's Fair cuspidors: manufactured by Golden & Jacobson, Chicago, Ills., tin-plate, same as duty paid. Allow 101 pounds to each 100 cuspidors. If shells and cups with covers are exported separately, allow 56 pounds each

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100 shells, 45 pounds each 100 cups and covers. (S. 12757.)
Woven-wire mattress fabric: manufactured by the Hartford Woven-Wire Mattress Company wholly of wire from imported steel rods. See table size of the wire by the wire gauge. (S. 7702; S. 9104.)

Wrappers for bacon. See bacon casings.

Zanoni velvet rugs and *Zanoni velvets:* manufactured by Harrison Townsend, of Norristown, Pa., the woolen parts of which are made from worsted yarns manufactured by Seville, Schofield & Company, of Philadelphia, Pa., from two lots of Australian wool, known as Victorian wool, purchased in May, 1893, from the importer, Fred. Hartley, of Boston, same as duty paid. To ascertain quantity of worsted yarn, take 61.19 per cent. of the net weight of the velvet rugs, and 51.8 per cent. of the net weight of the Zanoni velvets; and to find the quantity of unwashed Australian wool, dutiable at eleven cents per pound, entitled to drawback, allow for each pound of yarn so used 2.223 pounds of wool in the condition as imported. (S. 14781.)

Zinc nozzles. See high zinc nozzles.

Withdrawal Under Bond, Without Payment of Duty, of Materials for the Construction and the Re- pairing of Vessels.

<p>Act Oct. 1, 1890, Secs. 8, 9. S. 7594.</p>	<p>All lumber, timber, hemp, manilla, wire rope, and iron and steel rods, bars spikes, nails, plates, tees, angles, beams, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, or in the fisheries or whaling business, may be imported in bond, under such regulations as the Secretary of the Treasury may pre-</p>
<p>Act June 19, 1886, Sec. 15.</p>	

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scribe; and upon proof that such materials have been used for such purpose no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

All articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe, Art. 506, Customs Regs., 1892.

Upon withdrawal of the goods a certificate or declaration of the person withdrawing the same shall be filed, citing the fact that it is intended to so use the merchandise, and giving the name of the vessel or a description thereof sufficient for identification, and the place where she is being built or repaired, A bond will also be required in a penal sum equal to the full value of the merchandise withdrawn according to Form Cat. No. 732. Art. 507, Customs Regs., 1892.

Upon completion of the vessel, certificates or declarations, in the forms prescribed, shall be filed with the collector of customs where such withdrawal shall be made, and if the collector be satisfied that all the merchandise embraced in the withdrawal has been used for the purposes intended, he shall give a credit upon the warehouse bond accordingly. If only a portion has been so used, duties will be collected on the remainder.

A similar provision will govern in the case of withdrawal from warehouse of articles for the repair of American vessels engaged in foreign trade.

On production of the prescribed certificates and compliance with all the requirements of the bond given on withdrawal of the materials (form Cat. No. 732), the same may be canceled.

The credit upon the warehouse bond will not be given, except

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in the case of a vessel built for foreign account and ownership, until after the vessel has been documented for the foreign trade and the indorsement provided in the following article has been made. Art. 508, Customs Regs., 1892.

Vessels navigating the waters of the United States, elsewhere than on the northern, northeastern, and northwestern frontiers, whether newly built or repaired, will be entitled to the privileges of the act only so long as they continue to sail under a register.

Whenever that document shall be exchanged for an enrollment and license, the collector of the port at which the exchange may take place will collect the duties on which a rebate has been allowed.

The register of every such vessel will be marked by the collector in a strong engrossing hand, under the word "permanent" or "temporary," as follows: "Rebate of duties amounting to..... allowed under Sections 8 and 9, Act of October 1, 1890." Art. 509, Customs Regs., 1892.

When vessels engage in the coasting trade, with a registered mark as aforesaid, such vessels must enter and clear S. 4468, 5239. on arrival or departure from any port in the United States, and the proper officer of customs will indorse the fact upon the register in the following form:

Cleared from the port of.....to the port of....., in the coasting trade,....., 18.....

Entered at the port of....., from the port of..... in the coasting trade,....., 18.....

If such vessels are in ballast, the indorsement will so state. In case any such vessel shall be voluntarily employed in the coasting trade more than two months in any one year, the collector of the first port at which she shall arrive thereafter will collect the duties aforesaid, notifying parties aggrieved of their right to protest and appeal.

S. 4407. In computing the two months' time allowed for the coasting trade, only the period between the date of clearance in such trade and that of subsequent entry, in-

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dorsed in each instance on the register of the vessel, should be included. Art. 510, Customs Regs., 1892.

These provisions are applicable to vessels enrolled and licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, except so far as they relate to the register of vessels. In the case of such enrolled and licensed vessels, the enrollment will be marked and indorsed as above prescribed. Upon the surrender of any register or enrollment, marked as aforesaid, officers of customs will similarly mark the document granted in its place, and copy thereon the indorsements for the current year. Art. 511, Customs Regs., 1892.

The fact that duties have been paid on goods in warehouse does not debar them from being withdrawn under these provisions, provided no delivery shall have taken place and the permit issued therefor shall have been canceled, and such duties will be refunded on special withdrawal being made and the requirements in connection herewith complied with. Art. 512, Customs Regs., 1892.

Materials thus withdrawn from warehouse may be manufactured into articles before being applied in the construction, equipment, or repairing of the vessel for which they are intended.

The party making withdrawal of merchandise for this purpose shall, at the time, file with the collector a declaration stating that such merchandise is to be manufactured at the mills (or factory) of, situated at....., into certain articles (describing them), which are to be employed in the construction, equipment, or repair (as the case may be) of a certain vessel oftons burden, now being built or about to be built, or being repaired, at..... (state the particular place), in the district of..... Art. 513, Customs Regs., 1892.

Whenever it is impracticable to make the foregoing declaration, the parties making withdrawal may substitute a written notice to the effect that the raw material (describing it) is withdrawn for the purpose of being manufactured at their mill or factory (giving its location) into articles to be used in the construction or repair of vessels, with benefit of drawback of the duty thereon.

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In all such cases the duties shall be paid at the time of making withdrawal, but will be refunded on receipt by the collector of the certificates provided for under Form Cat. No. 734. Art. 514, Customs Regs., 1892.

If the articles manufactured as aforesaid are employed in the construction or repair of a vessel in any other district than that of withdrawal, the affidavit of the person who superintended such work, and the certificate of the customs officer above prescribed, will be submitted to the collector of such other district, who shall forthwith transmit the same to the collector at the port of withdrawal, certifying to their authenticity. Art. 515, Customs Regs., 1892.

Upon the production of the foregoing proof, and of the register of the vessel to the collector of the port where withdrawal was made, he shall, if satisfied that the materials so withdrawn have actually been used in the construction, equipment, or repair of the vessel as alleged, indorse on the register the amount of drawbacks of duties allowed on the materials so withdrawn, and prepare and forward to the Secretary of the Treasury a certified statement for refund of such duties. Art. 516, Customs Regs., 1892.

If in any case it be impracticable to produce the register of the vessel to such collector for indorsement, he may accept, as evidence, that such indorsement has been made, a certificate from the collector at any other port where the vessel may be at the time, to the effect that the register has been presented at such port, and the proper indorsement made thereon. Art. 517, Customs Regs., 1892.

Withdrawal, in bond, without payment of duty, of salt to be used in the curing of fish.

R. S. 3022,
Act Oct. 1, 1890.
Par. 322.

Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, and, upon proof

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that the salt has been used for either of the purposes stated, the duties on the same shall be remitted.

The form of withdrawal and oath will be No. 57.

The collector will satisfy himself that the amount of salt to be withdrawn is not excessive for the purpose intended, and in no case shall the quantity so withdrawn exceed the reasonable requirements of the case. Art. 518, Customs Regs., 1892.

The bond taken in connection with this withdrawal shall be in Form Cat. No. 725, and in a penal sum equal to the full value of the salt, and in no case less than one hundred dollars. Art. 519, Customs Regs., 1892.

Such salt withdrawn in bond for use in curing fish on the shores of navigable waters may be used for such purpose in any district, and the evidence presented in such cases for the cancellation of the bond given on the withdrawal will be sworn to in the usual manner before the collector of the district where the salt may be used, who will forward such evidence to the collector of the port where the bond was executed, and will notify him of any facts that may exist tending to show that the evidence should not be accepted as a basis for the cancellation of the bond. Art. 520, Customs Regs., 1892.

Upon the execution of this bond a permit shall be issued directing the storekeeper to deliver the salt to the surveyor, which permit shall be in form Cat. No. 728.

The withdrawal shall, at the same time, be transmitted to the surveyor, with directions to cause the salt described therein to be delivered to the proper party, which directions shall be in Form Cat. No. 729.

The return of the inspector under whose supervision the salt was delivered shall be in Form No. 58, and indorsed upon or annexed to the withdrawal. Art. 521, Customs Regs., 1892.

R. S. 2920. When salt is so withdrawn in quantities less than
S. 11473. the entire importation, the dutiable weight or quantity thereof shall be ascertained at the expense of the owner, agent, or consignee. Art. 522, Customs Regs., 1892.

Proofs shall be submitted in the following manner, to show

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that the salt withdrawn for use in curing fish had been so used: The affidavit of the principal in the withdrawal bond, that the salt has been actually used in curing fish, taken by vessels of the United States licensed to engage in fisheries, giving the names of the vessels and tonnage, and names of masters; stating also approximately the quantity of fish cured thereby, and the locality in the district where cured, if cured on shore. Art. 523, Customs Regs., 1892.

Also the affidavit of the master and of at least one other person employed on board of any vessel during the voyage on which it is claimed that any part of said salt so withdrawn for curing fish was used; that the salt delivered to said vessel by the principal in the withdrawal bond was actually used in curing fish taken by said vessel.

Also the affidavit of at least two persons actually employed (if more than two are so employed) in curing fish on shore, on which any part of said salt was used, stating the quantity of salt used in curing fish on shore, and where cured, that it was used in curing fish taken by vessels of the United States licensed to engage in the fisheries, and approximately the quantity of fish cured thereby.

If the principal in said withdrawal bond be actually employed in curing the fish on shore, the affidavit of one other person so employed will be sufficient. Art. 524, Customs Regs., 1892.

The proofs above required shall be presented to the collector holding the bond on or before the first day of January next after the date thereof; and, if it shall appear to his satisfaction that the entire quantity of salt covered by said bond has been duly accounted for, either by having been used in curing fish in accordance with the withdrawal or by warehouse or consumption entry, such collector may cancel the bond; but if he deems the same necessary, he may first require additional evidence in corroboration of the proof produced. Art. 525, Customs Regs., 1892.

On application of the principal in the withdrawal bond, and good cause shown, the same may be extended by the collector six months, so as to allow the salt so withdrawn to be used during

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the time of extension in curing fish, with same privileges as if used during the first season. Salt withdrawn as aforesaid, and unused, may be entered for warehouse, or rewarehouse and withdrawn, for curing fish under the usual regulations. In such cases care must be taken to preserve upon the entry the date of original importation, so that the warehousing privileges shall not be extended beyond the legal limit of three years from that date. Art. 526, Customs Regs., 1892.

If it is desired to use any part of the salt so withdrawn from warehouse in curing fish on shore in any other district than that in which warehoused in bond, it may be shipped in bond, under the usual transportation entry, to such district, where like proceedings will be had as hereinbefore provided, with this additional provision, that a *combined entry for rewarehouse and immediate withdrawal for curing fish*, under section 3022 of the Revised Statutes and the Act of October 1, 1890, may be made of the salt without sending the same to bonded warehouse or public store for that purpose. The entry shall be in Form No. 59, and the bond shall be like that used when the salt is actually withdrawn from warehouse for curing fish, namely, Form Cat. No. 725. Art 527, Customs Regs., 1892.

Act of June 22, 1874.

An Act to admit free of duty merchandise sunk two years and afterwards recovered.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons who may raise any portion of the cargo of such ship or vessel, shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk free from the payment of any duty there-

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upon, and without being obliged to enter the same at the Custom House, under such rules and regulations as the Secretary of the Treasury may prescribe.

Act of May 1, 1876.

An Act to provide for the separate entry of packages contained in one importation.

Separate entry for the several packages contained in one or more packages.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a separate entry may be made of one or more packages contained in an importation of packed packages consigned to one importer or consignee, and concerning which packed packages no invoice or statement of contents or values has been received.

Every such entry shall contain a declaration of the whole number of parcels contained in such original packed package, and shall embrace all the goods, wares, and merchandise imported in one vessel at one time for one and the same actual owner, or ultimate consignee.

SEC. 2. That the importer, consignee, or agent's oath prescribed by section twenty-eight hundred and forty-one of the Revised Statutes, is hereby modified for the purposes of this Act, so as to require the importer, consignee or agent to declare therein that the entry contains an account of all the goods..... imported in the.....whereof.....is master, from.....for account of.....which oath so modified, shall in each case be taken on the entry of one or more packages contained in an original package. But nothing in this Act contained shall be construed to relieve the importer, consignee or agent from producing the oath of the owner or ultimate consignee in every case, now required by law; or to provide that an importation may consist of less than the whole number of parcels contained in any packed package, or packed packages consigned in one vessel at one time, to one importer, consignee or agent.

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SEC. 3. That all provisions of law inconsistent herewith are hereby repealed. See S. 10850, March 24, 1891.

Importations from the Hawaiian Islands. Act of August 15, 1876.

An Act to carry into effect a convention between the United States of America and His Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.

Certain products of Hawaiian Islands to be admitted into the United States free of duty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the President of the United States shall receive satisfactory evidence that the Legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five, he is hereby authorized to issue his proclamation, declaring that he has such evidence; and thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit.: arrow-root, castor oil, bananas, nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice, pulu, seeds, plants, shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses. Tallow shall be introduced into the United States free of duty so long as the said convention shall remain in force.

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Statutes of Limitations Relating to Customs, etc.

The settlement of duties, after expiration of *one year* from time of entry, in the absence of fraud, and in absence of protest, is final and conclusive upon all parties. Sec. 21, act of June 22, 1874 (18 Stat. p. 186.)

Refund of excess of estimated duties and correction of errors in liquidation for or against the government may be made if discovered within *one year* from date of payment. Sec. 1, act of March 3, 1875 (18 Stat. p. 469.)

Notice of dissatisfaction must be filed against decision of collector of customs as to rate and amount of duties on imported merchandise within *ten days* after date of liquidation. Sec. 14, act of June 10, 1890 (26 Stat. p. 137.)

Notice of dissatisfaction must be filed with collector of customs as to re-appraisement of imported goods within *two days* after appraisement of goods. Sec. 13, act of June 10, 1890 (26 Stat. p. 136.)

Application for review of decision of Board of U. S. General Appraisers must be made to Circuit Court within *thirty days* after decision by Board. Sec. 15, act of June 10, 1890 (26 Stat. p. 138.)

Application of Attorney-General for review of decision of a Circuit Court in customs cases must be made within *thirty days* after decision by such Court. Sec. 15, act of June 10, 1890 (26 Stat. p. 138.)

Attorney-General may make application for writ of *certiorari* for review by the U. S. Supreme Court, of a decision of a Circuit Court, in customs cases, within *one year* after entry of order, judgment or decree sought to be reviewed. Sec. 6, act of March 3, 1891 (26 Stat. p. 828.)

Correction of manifest clerical errors in any entry or liquidation for or against the United States may be made within *one year* from date of entry, but not afterwards. Sec. 24, act of June 10, 1890 (26 Stat. p. 140.)

Abandonment of damaged or worthless imported goods, in order to escape duties must be made within *ten days* after entry

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of the goods. Sec. 23, act of June 10, 1890 (26 Stat. p. 140.)

Warehouse goods may be withdrawn for consumption within *three years* from date of original importation. Sec. 20, act of June 10, 1890 (26 Stat. p. 140 and Sec. 2970, R. S.)

Unclaimed goods in warehouse shall be appraised and sold after expiration of *one year*. Sec. 2973, R. S.

Immediate transportation of unappraised goods not allowed after *ten days* from date of landing from importing vessel. Sec. 9, act of June 10, 1880 (21 Stat. p. 175, S. 4582.)

No drawback of duties shall be allowed on merchandise, unless such merchandise is exported from the United States within *three years* from date of importation of the same. Secs. 3017 and 2977, R. S.

Merchandise upon which duties have been paid may remain in warehouse in custody of customs officers, and risk of owners, and if exported directly from such custody within *three years* shall be entitled to return of duties. Sec. 2977, R. S.

Goods deposited in bonded warehouse may be withdrawn by owner for exportation or transshipment within *three years* from date of original importation. Sec. 2971, R. S.

Goods remaining in public store or bonded warehouse beyond *three years* regarded as abandoned to the government and sold. Sec. 2971, R. S.

Railroad iron partially or wholly worn may be imported into the United States without payment of duty under bond limited to a period of *six months* from date of importation for repair or re-manufacture and then exported. Sec. 3021, R. S.

Master of a vessel entering a port of the United States shall report to chief officer of the customs within *twenty-four hours* after arrival. Sec. 2774, R. S.

Master of a vessel arriving in United States from foreign port shall report *in writing* to chief officer of the customs within *forty-eight hours* after the date of arrival. Sec. 2774, Revised Statutes, S. 3350 and 4107.

Master of vessel arriving in the United States with distilled

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spirits or wines shall make additional report in writing within *forty-eight hours* after arrival. Sec. 2775, R. S.

Master of vessel arriving in the United States from foreign port with merchandise destined for another foreign port shall deliver manifest to collector within *forty-eight hours* after arrival. Section 2776, R. S.; Section 29, act June 6, 1884.

Owner or consignee of merchandise, or in case of absence or sickness, his agent or factor shall, within *fifteen days* after report of master to the collector, make entry in writing with the collector, etc. Sec. 2785, R. S.

Collectors of Customs may, at request of owner, importer, consignee, or agent, take bond that imported merchandise shall be delivered to order of collector at any time within *ten days* after package sent to public stores has been appraised and reported to collector. Sec. 2899, R. S.

Importers shall have privilege of re-exporting rejected drugs within *six months* after report of analysis. Sec. 2937, R. S.; S. 7799 and 2203.

Imported merchandise deposited in bond in any public or private bonded warehouse can be withdrawn for consumption within *one year* from date of original importation on payment of duties and charges. Sec. 2970, R. S.; S. 10118, 10278, 10354 and 10466.

Bonds given for merchandise exported from the United States, on which drawback of duties or allowance shall be payable, given for *one year*, if exportation be made to any part of Europe or America, or *two years* if made to any part of Asia or Africa. Sec. 3044, R. S.

Shipper of merchandise intended for exportation, with benefit of drawback, must make oath previous to clearance of vessel or within *ten days* after such clearance. Secs. 3035 and 3037, R. S.; S. 5685, 4074.

Merchandise on which duties shall have been paid prior to entry for exportation, the debenture for amount of drawback on the same shall be made payable in *fifteen days*. Sec 3038, R. S.

"The statute cuts off the payment of even the clearest claims

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two years after the expiration of the appropriation. * * *
Unexpended balances of appropriations which shall have remained on the books of the Treasury for *two fiscal years* shall be carried to the surplus fund and covered into the Treasury." Act June 20, 1874 (18 Stat. p. 110.) 3690 R. S.; S. 3213, 3596.

Whenever payment of any debenture is refused by the Collector of the District where it is granted, for a longer time than *three days*, after the same shall have become payable, such refusal to be proved in the same manner as the non-payment of a bill of exchange, the possessor or assignee of such debenture may bring suit thereupon against the person to whom it was originally granted, or against any endorser thereof. Sec. 3039, R. S.

Secretary of the Treasury may remit duties on repairs put upon vessels in a foreign port, provided he is satisfied that such repairs were made "within the *year* immediately preceding such application." Sec. 3115, R. S.

The master of any vessel destined with a cargo from a place in the United States, at which there may be no Custom House, to a port where there may be a Custom House, shall, within *twenty-four hours* after arrival at the port of destination, deliver to the proper officer of the customs a manifest, etc. Sec. 3122, R. S.

That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs revenue laws of the United States shall be instituted unless such suit or action shall be commenced within *three years* after the time when such penalty or forfeiture shall have accrued: *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation. Sec. 25, act of June 22, 1874 (18 Stat. p. 190.)

That public cartage of merchandise in the custody of the government shall be let after not less than *thirty days'* notice of such letting to the lowest responsible bidder, giving sufficient security, and shall be subject to regulations approved by the Secre-

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tary of the Treasury. Sec. 25, act of June 22, 1874 (18 Stat. p. 191.)

Re-examination of tea to ascertain whether it is spurious or adulterated may be made within *three days* after entry thereof has been made at the Custom House. Sec. 2, act of March 2, 1883 (22 Stat. p. 451.)

Tea discovered to be adulterated or spurious may be exported from the United States under bond given for a period of *six months*. Sec. 4, act of March 2, 1883 (22 Stat. p. 451.)

Application for remission or refund of fine, penalty or forfeiture, arising under laws relating to vessels or seamen, may be made within *one year* from date of payment. Sec. 26, act of June 26, 1884 (23 Stat. p. 53.)

The master or conductor of any vessel or vehicle arriving at either of the ports named in sections 2816 to 2824, Revised Statutes, shall within *eighteen hours* next after arrival deliver the manifest to surveyor of port, etc. Sec. 2829, R. S.

(NOTE.—Accuracy and precision in customs proceedings are so essential to the interests of importers that the services of a competent broker are usually worth vastly more than the small cost of such services)

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NOTE.—This Act will become operative on receiving the President's signature.

AN ACT

To reduce taxation, to provide revenue for the Government, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and ninety-four, unless specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Schedule A.—Chemicals, Oils and Paints.

ACIDS.

1. Acetic or pyroligneous acid, twenty per centum ad valorem.
2. Boracic acid, three cents per pound.
3. Chromic acid, four cents per pound.
4. Citric acid, twenty-five per centum ad valorem.
5. Tannic acid or tannin, sixty cents per pound.
6. Tartaric acid, twenty per centum ad valorem.
7. Alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for

in this Act, two dollars per gallon and fifty per centum ad valorem.

8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four tenths of one cent per pound.

8½. Ammonia, carbonate of, twenty per centum ad valorem; muriate of, or sal ammoniac, ten per centum ad valorem; sulphate of, twenty per centum ad valorem.

9. Blacking of all kinds, twenty per centum ad valorem. Bone char suitable for use in decolorizing sugars, twenty per centum ad valorem.

10. Borax, crude, or borate of soda, two cents per pound; borate of lime, one and one-half cents per pound. Refined borax, two cents per pound.

10½. Camphor, refined, ten per centum ad valorem.

11. Chalk, prepared, precipitated, French, red, and all other chalk preparations not specially provided for in this Act, twenty per centum ad valorem.

12. Chloral hydrate, twenty-five per centum ad valorem.

13. Chloroform, twenty-five cents per pound.

COAL-TAR PREPARATIONS

14. All coal tar colors or dyes, by whatever name known and not specially provided for in this Act, twenty-five per centum ad valorem.

14½. Cobalt, oxide of, twenty-five cents per pound.

15. Collodion and all compounds of pyroxyline, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles; fifty cents per pound; if in finished or partly finished articles, forty-five per centum ad valorem.

16. Coloring for brandy, wine, beer or other liquors, fifty per centum ad valorem.

16½. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act, ten per centum ad valorem.

17. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ether of all kinds not specially provided for in this Act, one dollar per pound,

18. Extracts and concoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dying or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per centum ad valorem.

19. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per centum ad ad valorem.

20. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.

21. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per centum ad valorem.

22. Iodoform, one dollar per pound.

23. Licorice, extracts of, in paste, rolls, or other forms, five cents per pound.

24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

OILS.

26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per centum ad valorem.

27. Castor oil, thirty-five cents per gallon.

28. Cod-liver oil, twenty per centum ad valorem.

29. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.

30. Fusel oil, or amylic alcohol, ten per centum ad valorem.

31. Hemp-seed oil and rape seed oil, ten cents per gallon.

32. Olive oil, fit for salad purposes, thirty-five cents per gallon,

33. Peppermint oil, twenty-five per centum ad valorem.

34. Seal, herring, whale, and other fish oil not specially provided for in this Act, twenty-five per centum ad valorem,

35. Opium, aqueous extract of, for medicinal uses, and tinc-

ture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per centum ad valorem.

36. Opium containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

PAINTS, COLORS AND VARNISHES.

37. Baryta, sulphate of, or barytes, manufactured, three dollars per ton.

38. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.

39. Blanc-fixe, or artificial sulphate of barytes and satin white, or artificial sulphate of lime, twenty-five per centum ad valorem.

40. Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty per centum ad valorem.

41. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.

42. Ocher and ochery earths. sienna and sienna earths, umber and umber earths, ground in oil, one and one-fourth of one cent per pound.

43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.

44. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; and on spirit, varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.

45. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, twenty per centum ad valorem; ver-

million red, not containing quicksilver but made of lead or containing lead, six cents per pound.

46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.

47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.

48. All other paints, colors, and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including all colors in tubes, lakes, crayons, smalts, and frostings, and not specially provided for in this Act, twenty-five per centum ad valorem.

LEAD PRODUCTS.

49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.

50. Nitrate of lead, one and one-half cents per pound.

51. Orange mineral, one and three-quarters cents per pound; red lead, one and one-half cents per pound.

52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.

53. Phosphorus, fifteen cents per pound.

POTASH.

54. Bichromate and chromate of, twenty-five per centum ad valorem.

55. Hydriodate, iodide, and iodate of, twenty-five cents per pound.

56. Nitrate of, or saltpeter, refined, one half of one cent per pound.

57. Prussiate of, red, or yellow, twenty-five per centum ad valorem.

PREPARATIONS.

58. All medicinal preparations, including medicinal coal-tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty cents per

pound: *Provided*, That no such preparation shall pay less than twenty-five per centum ad valorem.

59. All medicinal preparations, not specially provided for in this Act, twenty-five per centum ad valorem.

59½. Paris green and London purple, twelve and one-half per centum ad valorem.

60. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.

61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentrifices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per centum ad valorem.

62. Santonine, and all salts thereof containing eighty per centum or over of santonine, one dollar per pound.

SOAP.

63. Castile soap, twenty per centum ad valorem; fancy, perfumed, and all descriptions of toilet (44) and medicinal or medicated soap, thirty-five per centum ad valorem; all other soaps, not specially provided for in this Act, ten per centum ad valorem.

SODA.

64. Bicarbonate of soda or supercarbonate of soda or saleratus; one-half cent per pound.

65. Hydrate of, or caustic soda, one half of one cent per pound.

66. Bichromate and chromate of, twenty-five per centum ad valorem.

67. Sal soda, or soda crystals, one-eighth of one cent per pound; soda ash, one-fourth of one cent per pound.

68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.

69. Sponges, sea moss or Iceland moss, ten per centum ad valorem.

70. Strychnia, or strychnine, and all [salts thereof, thirty cents per ounce.

- 71. Sulphur, refined, sublimed, or flowers of, twenty per centum ad valorem.
- 72. Sumac, ground, ten per centum ad valorem.
- 73. Tartar, cream of, and patent tartar, twenty per centum ad valorem.
- 74. Tartars and lees crystals, partly refined, twenty per centum ad valorem.
- 75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.

Schedule B.—Earths, Earthenware, and Glassware.

BRICK AND TILE.

- 76. Brick, not glazed, enameled, ornamented, or decorated in any manner, twenty-five per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty per centum ad valorem.
- 77. Magnesic fire-brick, one dollar per ton.
- 78. Tiles, plain, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and encaustic, forty per centum ad valorem.

CEMENT, LIME AND PLASTER.

- 79. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, ten per centum ad valorem.
- 80. Lime, five cents per one hundred pounds, including weight of barrel or package.
- 81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.

CLAYS OR EARTHS.

- 82. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars per ton.

EARTHENWARE AND CHINA.

- 83. Common yellow and brown earthenware, plain or em-

bossed, common stoneware, and crucibles, not decorated in any manner, twenty per centum ad valorem.

84. China, porcelain, parian, bisque, earthen, stone and crockery ware, including placques, ornaments, toys, charms, vases and statuettes, white, not changed in condition by super-added ornamentation or decoration, thirty per centum ad valorem.

85. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including placques, ornaments, toys, charms, vases, and statuettes, painted, tinted, enameled, printed, gilded, or otherwise decorated in any manner, thirty-five per centum ad valorem.

86. All articles composed of earthen or mineral substances, including lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.

87. Gas retorts, twenty per centum ad valorem.

GLASS AND GLASSWARE.

88. Green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials, holding not more than one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain green and colored, molded or pressed, and flint lime and glassware, forty per centum ad valorem.

89. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, colored, printed stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, not specially provided for in this Act, including porcelain or opal glassware, (68) forty per centum ad valorem: *Provided*, That if such articles shall be imported filled, the same shall pay duty, in addition to any duty

chargeable upon the contents as if not filled, unless otherwise specially provided for in this Act.

91. Unpolished cylinder, crown and common window glass, not exceeding ten by fifteen inches square, one cent per pound; above that and not exceeding sixteen by twenty-four inches square, one and one-fourth cents per pound; above that, and not exceeding twenty-four by thirty inches square, one and three-fourth cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two cents per pound; all above that, two and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

92. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, two and one-half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, four cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

93. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent per square foot; all above that, one and one-half cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

94. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.

95. Cast polished plate glass, silvered, and looking glass plates, exceeding in size one hundred and forty-four square inches, and not exceeding sixteen by twenty-four inches square, six cents per

square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-three cents per square foot; all above that, thirty-eight cents per square foot.

96. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

98. Spectacles, eyeglasses, goggles, opera glasses, and other optical instruments and frames for the same, forty per centum ad valorem.

99. Glass beads, loose, strung, or carded, ten per centum ad valorem.

100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per centum ad valorem.

101. Fusible enamel, and glass sides for magic lanterns, twenty-five per centum ad valorem.

102. All stained or painted glass windows, or parts thereof, and all mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

MARBLE AND STONE, AND MANUFACTURERS OF.

103. Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.

104. Marble, sawed, dressed or otherwise, including marble slabs, mosaic cubes, and marble paving tiles. eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness.)

105. Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per centum ad valorem.

STONE.

105½. Freestone, granite, sandstone, limestone and other building or monumental stone, except marble, unmanufactured, or undressed, not specially provided for in this Act, seven cents per cubic foot.

106. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this Act, hewn, dressed, or polished, thirty per centum ad valorem.

107. Grindstones, finished or unfinished, ten per centum ad valorem.

SLATE.

108. Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per centum ad valorem.

109. Roofing slates, twenty per centum ad valorem.

Schedule C.—Metals and Manufactures of. Iron and Steel.

109½. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, forty cents per ton.

110. Iron in pigs, iron kentledge, spiegeleisen, ferromanganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be re-manufactured.

111. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be subject to a duty of five-tenths of one cent per pound. *Provided* further, That all iron bars, blooms, billets or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton.

112. Bar-iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick,

six-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three fourths of one inch square, six-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenth of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound.

113. Beams, girders, joists angles, channels, car-truck channels, **T T**, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, six-tenths of one cent per pound.

114. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per centum ad valorem; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

115. Forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture. not specially provided for in this Act, one and one-half cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per centum ad valorem.

116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act,, thirty per centum ad valorem.

117. Railway bars, made of iron or steel, and railway bars made in part of steel, **T** rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound.

118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-

five wire gauge, eight-tenths cent per pound; thinner than number twenty-five wire gauge, one and one-tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay duty on plate iron or plate steel.

119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceeding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel.

120. Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet steel or taggers iron or steel.

121. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part. by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-fifth cents per pound: *Provided*, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; • billets and bars and tapered or beveled bars; steamer, crank, and other shafts;

shafting; wrist or crank pins; connecting rods and piston rods pressed, sheared, or stamped shapes; saw plates, wholly or partly manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

WIRE.

123. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths cent per pound; valued over four cents per pound, three-fourths cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire.

124. Wire, Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as crinoline wire corset wire

drill rods, needle wire, piano wire, clock and watch wires, and all steel wires, whether polished or unpolished, in coils, or straighened, and cut to lengths. drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per centum ad valorem: *Provided*, That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

GENERAL PROVISIONS.

125. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel.

MANUFACTURES OF IRON AND STEEL.

126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

127. Axles, or parts thereof, axle bars, axle blanks, or forgings or axles, whether of iron or steel, without reference to the stage or state of manufacture, one and one-half cents per pound: *Provided*, That iron or steel when axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

128. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per centum ad valorem.

131. Bolts, with or without threads or nuts, or bolt blanks,

and finished hinges or hinge blanks, whether of iron or steel, one and one-half cents per pound.

132. Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

133. Cast-iron pipe of every description, six tenths of one cent per pound.

134. Cast-iron vessels, plates, stove plates, andirons, sadirons, tailors' irons, hatters' irons' and castings, of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

135. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

136. Cast hollow ware, coated, glazed, or tinned, two cents per pound.

137. Chains of all kinds, made of iron or steel, thirty per centum ad valorem.

CUTLERY.

138. Penknives, pocket-knives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per centum ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty-five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per centum ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per centum ad valorem: *Provided*, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued at more than thirty cents per dozen.

139. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, razors and razor blades, wholly or

partly finished, scissors and shears, forty-five per centum ad valorem; all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives; also all cooks and butchers' knives, forks, and steels, thirty-five per centum ad valorem.

141. Files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length and over, one dollar per dozen.

FIREARMS.

142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per centum ad valorem.

143. Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all the foregoing, thirty per centum ad valorem.

144. Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, thirty-five per centum ad valorem.

NAILS, SPIKES, TACKS, AND NEEDLES.

145. Cut nails and cut spikes of iron or steel, twenty-two and one-half per centum ad valorem.

146. Horseshoe nails, hobnails, and all other wrought iron or steel nails not specially provided for in this Act, thirty per centum ad valorem.

147. Wire nails made of wrought iron or steel, twenty-five per centum ad valorem.

148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, twenty-five per centum ad valorem.

149. Cut tacks, brads, or sprigs of all kinds, twenty-five per centum ad valorem.

150. Needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

PLATES.

151. Steel plates engraved, stereotype plates, electrotypes plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

152. Railway fish plates or splice bars, made of iron or steel, twenty-five per centum ad valorem.

153. Rivets of iron or steel, (126) twenty-five per centum ad valorem.

SAWS.

154. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per centum ad valorem.

155. Screws, commonly called woodscrews, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.

155½. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per centum ad valorem.

156. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, (131) one and one-fourth cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

MISCELLANEOUS METALS AND MANUFACTURERS OF.

157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.

158. Argentine, albata, or German silver, unmanufactured, fifteen per centum ad valorem.

159. Brass, in bars or pigs, old brass, clippings from brass or Dutch metal, and old sheathing, or yellow metal, fit only for remanufacture ten per centum ad valorem.

160. Bronze powder, metallics or flitters, bronze or Dutch

metal, or aluminum, in leaf, forty per centum ad valorem.

COPPER.

161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per centum ad valorem.

GOLD AND SILVER.

162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per centum ad valorem.

163. Gold leaf, thirty per centum ad valorem,

164. Silver leaf and silver powder, thirty per centum ad valorem.

LEAD.

165. Lead ore and lead dross, three-fourths of one cent per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

166. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: *Provided*, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.

167. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, one and one-quarter cents per pound.

167½. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound,

167¾. Mica, twenty per centum ad valorem.

168. Pens, metallic, except gold pens, eight cents per gross.

169. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

170. Pins, metallic, including pins with solid or glass heads, hairpins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry twenty-five per centum ad valorem.

170½. Quicksilver, seven cents per pound.

171. Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per centum ad valorem.

WATCHES.

172. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per centum ad valorem.

ZINC OR SPELTER.

174. Zinc in blocks or pigs, one cent per pound.

175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound.

176. Zinc, old and worn-out, fit only to be remanufactured, three-fourths of one cent per pound.

177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per centum ad valorem.

Schedule D.—Wood and Manufactures of.

179. Osier or willow, prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, twenty-five per centum ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem.

180. Casks and barrels, empty, sugar-box shooks, and packing boxes and packing-box shooks, of wood, not specially provided for in this Act, twenty per centum ad valorem.

180½. Tooth-picks of vegetable substance, thirty-five per centum ad valorem.

181. House or cabinet furniture, of wood wholly or partly finished, manufactures of wood, or of which wood is the compon-

ent material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

Schedule E.—Sugar.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per centum ad valorem, and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discolored there shall be levied, collected, and paid a duty of one-eighth of one cent per pound in addition to the said duty of forty per centum ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly, a bounty on the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: Provided, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: *Provided* further, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and

seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

183. Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, thirty-five per centum ad valorem; glucose, or grape sugar, fifteen per centum ad valorem; saccharine, twenty-five per centum ad valorem.

Schedule F.—Tobacco and Manufactures of,

184. Wrapper tobacco, unstemmed, imported in any bale, box, package, or in bulk, one dollar and fifty cents per pound; if stemmed, two dollars and twenty-five cents per pound.

185. Filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, thirty-five cents per pound; if stemmed, fifty cents per pound; *Provided*, that the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: *Provided* further, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco. *Provided* further, That if any leaf tobacco imported in any bale, box, package, or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package, or in bulk shall be subject to the same duty as wrapper tobacco: *Provided* further, That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: *Provided* further, That collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper

or filler tobacco, Quebrado or self-working bales, as the case may be; And *Provided* further, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination.

186. Tobacco, manufactured or unmanufactured, of all descriptions, not specially enumerated or provided for in this Act, forty cents per pound.

187. Snuff and snuff flour, manufactured of tobacco, ground dry or damp, and pickled, scented, or otherwise, of all descriptions, forty cents per pound.

188. Cigars, cigarettes, and cheroots of all kinds, four dollars per pound and twenty-five per centum ad valorem: and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Schedule G.—Agricultural Products and Provisions.

ANIMALS, LIVE.

189. All live animals, not specially provided for in this Act, twenty per centum ad valorem.

BREADSTUFFS AND FARINACEOUS SUBSTANCES.

190. Buckwheat corn or maize, cornmeal, oats, rye, rye flour, wheat and wheat flour, twenty per centum ad valorem, and oatmeal fifteen per centum ad valorem.

191. Barley, and barley, pearled, patent, or hulled, (166) thirty per centum ad valorem; barley malt, forty per centum ad valorem.

192. Macaroni, vermicelli, and all similar preparations, twenty per centum ad valorem.

193. Rice, cleaned, one and one-half cents per pound; un-dnrned rice, or rice free from the outer hull and still having the clear cuticle on, eight-tenths of one cent per pound; rice flour inneice meal, and rice, broken, which will pass through a sieve

known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.

DAIRY PRODUCTS.

194. Butter, and substitutes therefor, four cents per pound.

195. Cheese, four cents per pound.

196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.

FARM AND FIELD PRODUCTS.

197. Beans, twenty per centum ad valorem.

198. Beans, pease, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per centum ad valorem.

198½. Eggs, three cents per dozen.

199. Hay, two dollars per ton.

200. Honey, ten cents per gallon.

201. Hops, eight cents per pound.

202. Onions, twenty cents per bushel.

203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

204. Potatoes, fifteen cents per bushel of sixty pounds.

SEEDS.

205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.

206. Flaxseed or linseed, poppy seed, and other oil seeds, not specially provided for in this Act, twenty cents per bushel of fifty-six pounds.

206½. Garden seeds, agricultural seeds, and other seeds not specially provided for in this Act, ten per centum ad valorem.

207. Vegetables in their natural state, not specially provided for in this Act, ten per centum ad valorem.

207½. Straw, fifteen per centum ad valorem.

207¾. Teazles, fifteen per centum ad valorem.

FISH.

208. Anchovies and sardines, packed in oil or otherwise, in tin boxes, measuring not more than five inches long, four inches wide,

and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

209. Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.

210. Herrings, pickled, frozen, or salted, and salt water fish frozen or packed in ice, one-half of one cent per pound.

211. Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner not specially enumerated or provided for in this Act, twenty per centum ad valorem.

FRUITS AND NUTS.

FRUITS:

213. Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per centum ad valorem.

213½. Dates and pineapples, twenty per centum ad valorem.

214. Grapes, twenty per centum ad valorem.

215. Olives, green or prepared, twenty per centum ad valorem.

216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes: *Provided*, That the thin wood, so-called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shoeks, may be re-imported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture.

217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.

218. Comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specially provided for in this Act, prepared or desiccated cocoanut or copra, and jellies of all kinds, thirty per centum ad valorem.

219. Fruits preserved in their own juices, twenty per centum ad valorem.

220. Orange peel and lemon peel, preserved and candied, thirty per centum ad valorem.

NUTS;

221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.

222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.

223. Peanuts or ground beans, twenty per centum ad valorem.

224. Cocoanuts in the shell, and other nuts shelled or unshelled, not specially provided for in this Act, twenty per centum ad valorem.

MEAT PRODUCTS.

224½. Fresh beef, mutton, and pork, twenty per centum ad valorem

225. Extract of meat, fifteen per centum ad valorem.

225½. Lard, one cent per pound.

225¾. Meats of all kinds, prepared or preserved, not specially provided for in this Act, twenty per centum ad valorem.

226. Poultry, two cents per pound; dressed, three cents per pound.

MISCELLANEOUS PRODUCTS.

227. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two cents per pound.

229. Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavored, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per centum ad valorem-

230. Cocoa butter or cocoa butterine, three and one-half cents per pound.

231. Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this Act, one and one-half cents per pound.

232. Starch, including all preparations, from whatever substance produced, commonly used as starch, one and one-half cents per pound.

233. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

234. Mustard, ground, preserved, or prepared, in bottles or otherwise, twenty-five per centum ad valorem.

234½. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes, ten per centum ad valorem.

235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.

236. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Schedule H.—Spirits, Wines, and other Beverages.

SPIRITS.

237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, one dollar and eighty cents per gallon.

238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wine, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.

240. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing

spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar per gallon.

WINES.

243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen: containing not more than one pint each and more than one-half pint four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

244. Still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And further provided*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous

liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

245. Ale, porter, and beer, in bottles or jugs, thirty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon.

246. Malt extract, including all preparations bearing the name and commercially known as such fluid in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per centum ad valorem.

247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, fifty cents per gallon; if containing more than eighteen per centum of alcohol, one dollar and eighty cents per proof gallon.

248. Ginger ale or ginger beer, twenty per centum ad valorem, but no separate or additional duty shall be assessed on the bottles.

249. All imitations of natural mineral waters, and all artificial mineral waters, twenty per centum ad valorem.

Schedule 1.—Cotton Manufactures.

250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-quarter of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all num-

bers up to and including number twenty, and on all numbers exceeding number twenty, three-tenths of a cent per number per pound: *Provided however*, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: *And provided further*, That on all yarns valued at more than forty cents per pound there shall be levied, collected and paid a duty of forty-five per centum ad valorem.

251. Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

252. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

253. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty, and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted,

or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

254. Cotton cloth, not bleached, dyed, colored, stained, painted or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

255. Cotton cloth not bleached, dyed, colored, stained, painted or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square

yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted or printed, and not exceeding three and one-half square yards to the pound, four and one-fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three-fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the

pound, four and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, painted or printed, and not exceeding three and one-half square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.

258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neck ties or neck wear, composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per centum ad valorem.

259. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fibre, not bleached, dyed, colored, stained, painted, or printed, forty per centum ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per centum ad valorem.

260. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, forty per centum ad valorem; sleeve linings or other cloths, composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per centum ad valorem.

261. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fibre and not

otherwise specially provided for in this Act, thirty per centum ad valorem.

262. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless or clocked stockings, hose or half-hose, and knitting shirts or drawers, all of the above composed of cotton or other vegetable fibre, finished or unfinished, fifty per centum ad valorem.

263. Cords, braids, boot, shoe and corset lacings, tapes, gimps, galloons, webbing, goring, suspenders and braces, woven, braided, or twisted lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fibre and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

264. All manufactures of cotton, including cotton duck and cotton damask, in the piece or otherwise, not specially provided for in this Act, and including cloth having India rubber as a component material, thirty-five per centum ad valorem.

Schedule J.—Flax, Hemp, and Jute, and Manufactures of.

265. Flax, hackled, known as "dressed line," one and one-half cents per pound.

266. Hemp, hackled, known as "dressed line," one cent per pound.

267. Yarn, made of jute, thirty per centum ad valorem.

268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, istle or Tampico fibre, manila, sisal grass, or sunn, ten per centum ad valorem.

269. Hemp and jute carpets and carpetings, twenty per centum ad valorem.

272. Flax gill netting, nets, webs, and seines, forty per centum ad valorem.

273. Oil cloth for floors, stamped, painted or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oil cloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, valued at twenty-five cents or less per square yard, twenty-five per centum ad valorem; valued above

twenty-five cents per square yard, forty per centum ad valorem.

273½. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per centum ad valorem.

274. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

275. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per centum ad valorem; shirts and all other articles of wearing apparel of every description, not specially provided for in this Act, composed wholly or in part of linen, fifty per centum ad valorem.

275½. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per centum ad valorem.

276. Laces, edgings, nettings and veilings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem.

277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

Schedule K.—Wool and Manufactures of Wool.

279. On flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool, fifteen per centum ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping or tops, twenty per centum ad valorem.

280. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, and on shawls made

wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

282. On blankets, hats of wool, and flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than thirty and not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*; That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

284. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per centum ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per centum ad valorem.

285. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and childrens' apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per centum ad valorem.

286. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and

veilings, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per centum ad valorem.

287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, forty per centum ad valorem.

288. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

289. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

290. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty per centum ad valorem.

291. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, forty-two and one half per centum ad valorem.

292. Treble ingrain, three-ply, and all chain Venitian carpets, thirty-two and one half per centum ad valorem.

293. Wool Dutch and two-ply ingrain carpets, thirty per centum ad valorem.

294. Druggets and bockings, printed, colored, or otherwise, felt carpeting, figured or plain thirty per centum ad valorem.

295. Carpets and carpeting as wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, thirty per centum ad valorem.

296. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five.

Schedule L. Silks and Silk Goods.

298. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, twenty per centum ad valorem. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads of yarn of every description, and spun silk in skeins, cops, warps, or on beams, thirty per centum ad valorem.

299. Velvets, cheniles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty cents per pound; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

300. Webbing, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or nonelastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, handkerchiefs, neck ruffings and ruchings, nettings and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per centum ad valorem.

302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this Act, forty-five per centum ad valorem.

Schedule M.—Pulp, Papers, and Books.

PULP AND PAPER.

303. Mechanically-ground wood pulp and chemical wood pulp unbleached or bleached, ten per centum ad valorem.

304. Sheathing paper and roofing-felt, ten per centum ad valorem.

306. Printing paper, unsized, sized or glued, suitable only for books and newspapers, fifteen per centum ad valorem.

307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or colored, made up in copying books, reams, or in any other form, thirty-five per centum ad valorem; albumenized or sensitized paper, and writing paper and envelopes embossed, engraved, printed or ornamented, thirty per centum ad valorem.

308. Parchment papers, and surface-coated papers, and manufacturers thereof, cardboards and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty per centum ad valorem. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

MANUFACTURES OF PAPER.

309. Paper envelopes, twenty per centum ad valorem.

310. Paper hangings and paper for screens or fireboards, writing paper, drawing paper, and all other paper not specially provided for in this Act, twenty per centum ad valorem.

311. Blank books of all kinds, twenty per centum ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter

not specially provided for in this Act, twenty-five per centum ad valorem.

312. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and fifty per centum ad valorem.

313. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty per centum ad valorem.

Schedule N.—Sundries.

314. Hair pencils, brushes and feather dusters, thirty-five per centum ad valorem; brooms, twenty per centum ad valorem; bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.

BUTTONS AND BUTTON FORMS.

315. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

316. Buttons commercially known as agate buttons, twenty-five per centum ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per centum ad valorem.

317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per centum ad valorem.

318. Shoe buttons, made of paper, board, papier mache, pulp, or other similar material not specially provided for in this Act, twenty-five per centum ad valorem.

318½. Coal, bituminous and shale, forty cents per ton; coal slack or culm such as will pass through a half-inch screen, fifteen cents per ton.

318¾. Coke, fifteen per centum ad valorem.

306. Corks, wholly or partially manufactured, ten cents per pound.

320. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

321. Dolls, doll heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain,

parian, bisque, earthen ware or stone ware, and not specially provided for in this Act, twenty-five per centum ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five,

322. Emery grains and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

EXPLOSIVE SUBSTANCES.

323. Fire-crackers of all kinds, fifty per centum ad valorem, but no allowance shall be made for tare or damage thereon.

324. Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem,

325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

326. Matches, friction or lucifer, of all descriptions, twenty per centum ad valorem.

326½. Musical instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, twenty-five per centum ad valorem.

327. Percussion caps, thirty per centum ad valorem; blasting caps, two dollars and seven cents per thousand caps.

328. Feathers and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act, thirty-five per centum ad valorem.

329. Furs, dressed on the skin but not made up into articles, twenty per centum ad valorem; furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

330. Fans of all kinds, except common palm-leaf fans, forty per centum ad valorem.

331. Gun wads of all descriptions, ten per centum ad valorem.

332. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

332½. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

333. Haircloth known as "crinoline cloth," six cents per square yard.

334. Haircloth known as "hair seating," twenty cents per square yard.

335. Hats for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per centum ad valorem.

JEWELRY AND PRECIOUS STONES.

336. Jewelry: All articles, not specially provided for in this Act, commercially known as "jewelry," and cameos in frames, thirty-five per centum ad valorem.

337. Pearls, including pearls strung but not set, ten per centum ad valorem.

338. Precious stones of all kinds, cut but not set, twenty-five per centum ad valorem; if set, and not specially provided for in this Act, including pearls set, thirty per centum ad valorem; imitations of precious stones, not exceeding an inch in dimensions, not set, ten per centum ad valorem. And on uncut precious stones of all kinds, ten per centum ad valorem.

LEATHER, AND MANUFACTURES OF.

339. Sole leather, ten per centum ad valorem.

340. Bend or belting leather, and not leather specially provided for in this Act, ten per centum ad valorem.

341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, twenty per centum ad valorem; boots and shoes, made of leather, twenty per centum ad valorem.

342. Leather cut into shoe uppers or vamps, or other forms,

suitable for conversion into manufactured articles, twenty per centum ad valorem.

343. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

344. Ladies' or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over fourteen and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.

345. Ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length, three dollars and seventy-five cents per dozen pairs. Men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

346. Ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

347. Ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

348. Ladies' or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs;

men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs.

350. Glove trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

MISCELLANEOUS MANUFACTURES.

351. Manufactures of amber, asbestos, bladders, coral, cork, catgut or whipgut or wormgut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

352. Manufactures of bone, chip, grass, horn, Indian rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem. But the terms grass and straw shall be understood to mean these substances in their natural form and structure and not the separated fiber thereof.

353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier-mache, plaster of Paris, indurated fiber wares, and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty per centum ad valorem.

354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatine, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and manufactures known commercially as bead, beaded or jet trimming, or ornaments, thirty-five per centum ad valorem.

355. Masks, composed of paper or pulp, twenty-five per centum ad valorem.

356. Matting and mats made of cocoa fiber or rattan, twenty per centum ad valorem.

357. Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per centum ad valorem; all other slate pencils, thirty per centum ad valorem.

358. Pencil leads not in wood, ten per centum ad valorem.

358½ Photographic dry plates or films, twenty-five per centum ad valorem.

359. Pipe, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, fifty per centum ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per centum ad valorem.

360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per centum ad valorem.

STICKS FOR.

361. Umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per centum ad valorem.

362. Waste, not specially provided for in this Act, ten per centum ad valorem.

Free List.

SEC. 2. On and after the first day of August, eighteen hundred and ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:

363. Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for in this Act.

364. Aconite.

365. Acorns, raw, dried or undried, but unground.

366. Agates, unmanufactured.

367. Albumen.

368. Alizarin, and alizarin colors or dyes, natural or artificial.

369. Amber and amberoid, unmanufactured, or crude gum.

370. Ambergris.

371. Aniline salts.

373. Any animal imported specially for breeding purposes shall be admitted free. *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision. Cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may

be driven across such boundary line by the owner for pasturage purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.

374. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons and other vehicles actually owned by person emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

375. Annatto, roucou, rocoa, or orleans, and all extracts of.

376. Antimony ore, crude sulphite of, and antimony, as regulus or metal.

377. Apatite.

380. Argal, or argol, or crude tartar.

381. Arrow root, raw or unmanufactured.

382. Arsenic and sulphide of, or orpiment.

383. Arseniate of aniline.

384. Art educational stops, compose of glass and metal, and valued at not more than six cents per gross.

385. Articles imported by the United States.

• 386. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

387. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply

only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*,, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

388. Asbestos, unmanufactured.

389. Ashes, wood and lye of, and beet root ashes.

390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated.

391. Asafetida.

392½. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts.

393. Balm of Gilead.

394. Barks, cinchona or other, from which quinine may be extracted.

395. Baryta, carbonate of, or witherite, and baryta, sulphate of, or barytes, unmanufactured, including barytes earth.

396. Bauxite, or beauxite.

397. Beeswax.

398. Bells, broken, and bell metal broken and fit only to be remanufactured.

399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fibre, sisal grass, or sunn, of single ply and measuring not exceeding six hundred feet to the pound, and manila twine not exceeding six hundred and fifty feet to the pound.

400. Bird skins, prepared for preservation, but not further advanced in manufacture.

401. Birds and land and water fowl.

402. Bismuth.

403. Bladders, and all integuments of animals, and fish

sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this Act.

404. Blood, dried.

405. Blue vitriol, or sulphate of copper.

406. Bologna sausages.

407. Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel,

408. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

410. Books, engravings, photographs, bound or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign governments.

411. Books and pamphlets printed exclusively in languages other than English ; also books and music, in raised print, used exclusively for the blind.

412. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe.

414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, not for sale.

416. Brazil paste.

417 Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.

418. Brazilian pebble, unwrought or unmanufactured.

- 419 Breccia, in blocks or slabs.
- 420. Bristles, crude, not sorted, bunched, or prepared.
- 421. Bromide.
- 422. Broom corn.
- 423. Bullion, gold or silver.
- 424. Burgundy pitch.
- 424½. Burlaps, and bags for grain made of burlaps.
- 425. Cabbages.
- 426. Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.
- 427. Cadmium.
- 428. Calamine.
- 429. Camphor, crude.
- 430. Castor or castoreum.
- 431. Catgut, whipgut, or wormgut, unmanufactured, or not further manufactured than in strings or cords.
- 432. Cerium.
- 433. Chalk, unmanufactured.
- 434. Charcoal.
- 435. Chicory root, raw, dried, or undried, but unground.
- 436. Cider.
- 437. Civet, crude.
- 438. Chromate of iron or chromic ore.
- 439. Clay—Common blue clay in casks suitable for the manufacture of crucibles.
- 441. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.
- 443. Coal tar, crude, and all preparations except medicinal coal-tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act.
- 444. Cobalt and cobalt ore.
- 445. Coccus indicus.
- 446. Cochineal.
- 447. Cocoa, or cacao, crude, leaves, and shells of.
- 448. Coffee.
- 449. Coins, gold, silver, and copper.
- 450. Coir, and coir yarn.
- 451. Copper imported in the form of ores.

452. Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.

453. Copper, regulus of, and black or coarse copper, and copper cement.

454. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured, not specially provided for in this Act.

455. Copperas, or sulphate of iron.

456. Coral, marine, uncut and unmanufactured.

457. Cork wood or cork bark, unmanufactured.

458. Cotton, and cotton waste or flocks.

459. Cotton ties of iron or steel, cut to lengths, punched or not punched, with or without buckles, for baling cotton.

460. Cryolite, or kryolith.

461. Cudbear.

462. Curling stones, or quoits, and curling-stone handles.

463. Curry, and curry powder.

464. Cutch.

465. Cuttlefish bone.

466. Dandelion roots, raw, dried or undried, but unground.

467. Diamonds; miners', glaziers' and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches or clocks.

468. Divi-divi.

469. Dragon's blood.

470. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act.

471. Eggs of birds, fish, and insects: *Provided, however,* That this shall not be held to include the eggs of game birds, the importation of which is prohibited except specimens for scientific collections.

472. Emery ore.

473. Ergot.

- 474. Common palm leaf fans, and palm leaf unmanufactured.
- 475. Farina.
- 476. Fashion plates, engraved on steel or copper or on wood, colored or plain.
- 477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, colored or manufactured, not specially provided for in this Act.
- 478. Feldspar.
- 479. Felt, adhesive, for sheathing vessels.
- 480. Fibrin, in all forms.
- 481. Fish, frozen or packed in ice fresh.
- 482. Fish for bait.
- 483. Fish skins.
- 484. Flint, flints, and ground flint stones.
- 485. Floor matting, manufactured from round or split straw, including what is commonly known as Chinese matting.
- 486. Fossils.
- 487. Fruit plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

FRUITS AND NUTS.

- 489. Fruits, green, ripe or dried, not specially provided for in this Act.
- 490. Tamarinds.
- 491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels not otherwise provided for.
- 492. Furs, undressed; dressed fur pieces suitable only for use in the manufacture of hatters' fur.
- 493. Fur skins of all kinds not dressed in any manner.
- 494. Gambier.
- 495. Glass, broken, and old glass, which cannot be cut for use, and fit only to be remanufactured.
- 496. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses. and suitable only for such use: *Provided, however,* That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

GRASSES AND FIBERS.

- 497. Istle or Tampico fiber, jute, jute butts, manilla, sisal grass, sunn, flax straw, flax not hackled, tow of flax or hemp, hemp not hackled, hemp, flax, jute, and tow wastes, and all other

textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this Act.

498. Gold-beaters' molds and gold-beaters' skins.

499. Grease and oils, including cod oil, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for in this Act.

500. Guano, manures, and all substances expressly used for manure.

501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.

503. Gutta percha, crude.

504. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.

505. Hides and skins, raw or uncured, whether dry, salted or pickled.

506. Hide cuttings, raw, with or without hair, and all other glue stock.

507. Hide rope.

508. Hones and whetstones.

509. Hoofs, unmanufactured.

510. Hop roots for cultivation.

511. Horns, and parts of, unmanufactured, including horn strips and tips.

512. Ice.

513. India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.

514. Indigo, and extracts or pastes of, and carmines.

515. Iodine, crude, and resublimed.

516. Ipecac.

517. Iridium.

519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.

520. Jalap.

521. Jet, unmanufactured.

522. Joss stick, or Joss light.

523. Junk, old.

524. Kelp.

525. Kieserite.

- 526. Kyanite, or cyanite, and kainite.
- 527. Lac-dye, crude, seed, button, stick, and shell.
- 528. Lac spirits.
- 529. Lactarine.
- 531. Lava, unmanufactured.
- 532. Leeches.
- 533. Lemon juice, lime juice, and sour-orange juice.
- 534. Licorice root, unground.
- 535. Life boats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
- 536. Lime, citrate of.
- 537. Lime, chloride of, or bleaching powder.
- 538. Lithographic stones, not engraved.
- 539. Litmus, prepared or not prepared.
- 540. Loadstones.
- 541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- 542. Magnesia, sulphate of, or Epsom salts.
- 543. Magnesite, or native mineral carbonate of magnesia.
- 544. Magnesium.
- 545. Magnets.
- 546. Manganese, oxide and ore of.
- 547. Manna.
- 548. Manuscripts.
- 549. Marrow, crude.
- 550. Marsh mallows.
- 551. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.
- 553. Meerschaum, crude or unmanufactured.
- 554. Milk, fresh.
- 555. Mineral waters, all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring ; lemonade, soda-water, and all similar waters.
- 556. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this Act.

557. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

557½. Molasses testing not above forty degrees polariscope test, and containing twenty per centum or less of moisture.

558. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

559. Musk, crude, in natural pods.

560. Myrobolan.

561. Needles, hand-sewing and darning.

562. Newspapers and periodicals ; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

564. Nux vomica.

565. Oakum.

566. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, not specially provided for in this Act, dry.

567. Oil cake.

568. OILS: Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella, or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasmine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this Act, ottar of rases, palm and coconut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian ; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries ; petroleum, crude or refined : *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem.

569. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia.

570. Orange and lemon peel, not preserved, candied, or otherwise prepared.

571. Orchil, or orchil liquid.

573. Ores, of gold, silver, and nickel, and nickel matte.

574. Osmium.

575. Paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor, and the word "painting" as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process.

576. Palladium.

577. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

578. Paraffine.

579. Parchment and vellum.

580. Pearl, mother of, not sawed or cut, or otherwise manufactured.

581. Pease, green, in bulk or in barrels, sacks, or similar packages.

582. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians.

583. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

584. Pewter and britannia metal, old, and fit only to be re-manufactured.

585. Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational or scientific

or literary purposes, or for encouragement of the fine arts, and not intended for sale.

586. Phosphates, crude or native.

587. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act.

588. Plaster of Paris and sulphate of lime, unground.

589. Platina, in ingots, bars, sheets, and wire.

590. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.

591. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins: *Provided*, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act.

592. Plumbago.

593. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats.

594. Polishing-stones and burnishing-stones.

595. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined, in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.

596. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months

after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.

597. Pulu.

598. Pumice.

600. Quills, prepared or unprepared, but not made up into complete articles.

601. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

602. Rags, not otherwise specially provided for in this Act.

603. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

604. Rennets, raw or prepared.

605. Saffron and safflower, and extract of, and saffron cake.

606. Sago, crude, and sago flour.

607. Salacine.

608. Salt in bulk, and salt in bags, sacks, barrels, or other packages, but the coverings shall pay the same rate of duty as if imported separately: *Provided*, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid and collected upon such salt the rate of duty existing prior to the passage of this Act.

609. Sauerkraut.

610. Sausage skins.

611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds; bulbs and roots, not edible; all the foregoing not specially provided for in this Act.

- 612. Selep, or saloup.
- 613. Shells of all kinds, not cut, ground, or otherwise manufactured.
- 614. Shotgun barrels, forged, rough bored.
- 615. Shrimps, and other shellfish, canned or otherwise.
- 616. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, nor advanced in manufacture in any way.
- 617. Silk cocoons and silk waste.
- 618. Silk worm's eggs.
- 619. Skeletons and other preparations of anatomy.
- 620. Snails.
- 621. Soda, nitrate of, or cubic nitrate, and chlorate of.
- 622. Sulphate of Soda, or salt cake, or niter cake.
- 623. Sodium.
- 624. Sparterre, suitable for making or ornamenting hats.
- 625. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

SPICES.

- 626. Cassia, cassia vera, and cassia buds, unground.
- 627. Cinnamon, and chips of, unground.
- 628. Cloves and clove stems, unground.
- 629. Ginger root, unground and not preserved or candied.
- 630. Mace.
- 631. Nutmegs.
- 632. Pepper, black or white, unground.
- 633. Pimento, unground.
- 635. Spunk.
- 636. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
- 636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.
- 638. Stone and sand: Burr stone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured, pumice stone, rotten stone, and sand, crude or manufactured.
- 639. Storax or styrax.
- 640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
- 641. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its

natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.

643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.

644. Sweepings of silver and gold.

645. Tallow and wool grease, including that known commercially as degreas or brown wool grease.

646. Tapioca, cassava or cassady.

647. Tar and pitch of wood, and pitch of coal tar.

648. Tea and tea plants.

650. Teeth, natural, or unmanufactured.

651. Terra alba.

652. Terra japonica.

653. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.

654. Tinsel wire, lame, or lahn.

655. Tobacco stems.

656. Tonquin, tonqua, or tonka beans.

657. Tripoli.

658. Turmeric.

659. Turpentine, Venice.

660. Turpentine spirits of.

661. Turtles.

662. Types, old, and fit only to be remanufactured,

663. Uranium, oxide and salts of.

664. Vaccine virus.

665. Valona.

666. Verdigris, or subacetate of copper.

667. Wafers, unmedicated, and not edible.

668. Wax, vegetable or mineral.

669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale.

671. Whalebone, unmanufactured.

WOOD.

672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.

673. Firewood, handle bolts, stave bolts, and shingle bolts, hop poles, fence posts, railroad ties, ship timber, and ship plank-ing, not specially provided for in this Act.

674. Timber, hewn and sawed, and timber used for spars and in building wharves.

675. Timber, squared or sided.

676. Sawed boards, plank, deals, and other lumber, rough or dressed, except boards, plank, deals and other lumber of cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rose-wood, satinwood, and all other cabinet woods.

677. Pine clapboards.

678. Spruce clapboards.

679. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.

680. Laths.

681. Pickets and palings.

682. Shingles.

683. Staves of wood of all kinds, wood unmanufactured : *Pro-vided*, That all of the articles mentioned in paragraphs six hun-dred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or im-poses discriminating stumpage dues on any of them, shall be sub-ject to the duties existing prior to the passage of this Act.

684. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn ; bamboo and rattan un-manufactured ; briar root or briar wood, and similar wood un-manufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be con-verted ; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes ; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

685. All wool of the sheep. hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils. yarn waste, card waste. bur waste, slubbing waste, roving waste, ring waste, and all waste; or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for.

686. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows : but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

687. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale. shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe ; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after, such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

688. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereinafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed: but bonds shall be given under such rules and regulations as the

Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

689. Yams.

690. Zaffer.

SEC. 3. That there shall be levied, collected and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

SEC. 4. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, or texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

SEC. 5. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin,

and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

SEC. 6. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trademarks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SEC. 7. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, after the passage of this Act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

SEC. 8. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the

trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 9. That all articles manufactured in whole or part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported be made and manufactured in bonded warehouses similar to those known and designated in Treasury regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall be made in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse, but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the

officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 10. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article whatever for the prevention of conception or for causing unlawful abortion or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officers of the customs, and pro

ceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 12. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath and affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 13. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired, and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all

such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of importation.

SEC. 14. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

SEC. 15. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 16. That the preceeding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 17. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such

importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 18. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 19. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

SEC. 20. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 21. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be

removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production : *Provided*, That each day a quantity of refined metal equal to the amount of imported metal smelted or refined that day shall be set aside and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption, All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

SEC. 22. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained : *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United

States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

SEC. 23. That the collector or chief officers of the customs at any port of entry or delivery shall issue a license to any reputable and competent person desiring to transact business as a custom-house broker. Such license shall be granted for a period of one year, and may be revoked for cause at any time by the Secretary of the Treasury. From and after the first day of August, eighteen hundred and ninety-four, no person shall transact business as a custom-house broker without a license granted in accordance with this provision; but this Act shall not be so construed as to prohibit any importer from transacting business at a custom-house pertaining to his own importations.

SEC. 24. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at

least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.

SEC. 26. That section twenty-eight hundred and four of the Revised Statutes be amended so as to read:

"SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect."

SEC. 27. That from and after the first day of January, eighteen hundred and ninety-five, and until the first day of January, nineteen hundred, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income, received in the preceding calendar year by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits, or income be derived from any kind of property, rents, interest, dividends or salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per centum on the amount so derived over and above four thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing without the United States. And the tax herein provided for shall be assessed by the Commissioner of Internal Revenue, and collected and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said tax.

SEC. 28. That in estimating the gains, profits, and income of any person, there shall be included all income derived from interest upon notes, bonds, and other securities, except such bonds of the United States, the principal and interest of which are by the law of their issuance exempt from all Federal taxation; profits realized within the year from sales of real estate purchased within two

years previous to the close of the year for which income is estimated; interest received or accrued upon all notes, bonds, mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectible, less the interest which has become due from said person, or which has been paid by him during the year; the amount of all premium on bonds, notes, or coupons; the amount of sales of live stock, sugar, cotton, wool, butter, cheese, pork, beef, mutton, or other meats, hay, and grain, or other vegetable or other productions, being the growth or produce of the estate of such person, less the amount expended in the purchase or production of said stock or produce, and not including any part thereof consumed directly by the family; money, and the value of all personal property acquired by gift or inheritance; all other gains, profits, and income derived from any source whatever except that portion of the salary, compensation, or pay received for services in the civil, military, naval, or other service of the United States, including Senators, Representatives, and Delegates in Congress, from which the tax has been deducted, and except that portion of any salary upon which the employer is required by law to withhold, and does, withhold the tax and pays the same to the officer authorized to receive it. In computing incomes the necessary expenses actually incurred in carrying on any business, occupation or profession, shall be deducted, and also all interest due or paid within the year by such person on existing indebtedness. And all national, State, county, school and municipal taxes, not including those assessed against local benefits, paid within the year, shall be deducted from the gains, profits or income of the person who has actually paid the same, whether such person be owner, tenant or mortgagor; also losses actually sustained during the year, incurred in trade, or, arising from fires, storms or shipwreck, and not compensated for by insurance or otherwise, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased within two years previous to the year for which income is estimated: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided further*, That only one deduction of four thousand dollars shall be made from the aggregate income of all the members of any family composed of one or both parents, and one or more minor children, or husband and wife; that guardians shall

be allowed to make a deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interests, the aggregate deduction in their favor shall not exceed four thousand dollars: *And provided further*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of four thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, and shall include that portion of any income or salary upon which a tax has not been paid by the employer, where the employer is required by law to pay on the excess over four thousand dollars: *Provided also*, That in computing the income of any person, corporation, company, or association, there shall not be included the amount received from any corporation, company, or association as dividends upon the stock of such corporation, company, or association if the tax of two per centum has been paid upon its net profits by said corporation, company, or association as required by this Act.

SEC. 29. That it shall be the duty of all persons of lawful age having an income of more than three thousand five hundred dollars for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors, administrators, agents, receivers, and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid to the collector or a deputy collector of the district in which such person or corporation acting in a fiduciary capacity resides or does business, of the amount of income, gains, and profits of any minor or person for whom they act, but persons having less than three thousand five hundred dollars income are not required to make such report; and the collector or deputy collector, shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is under-

stated; and in case any such person having a taxable income shall neglect or refuse to make and render such list and return, or shall render a willfully false or fraudulent list or return, it shall be the duty of the collector, or deputy collector, to make such list, according to the best information he can obtain, by the examination of such person, or any other evidence, and to add fifty per centum as a penalty to the amount of the tax due on such list in all cases of willful neglect or refusal to make and render a list or return; and in all cases of a willfully false or fraudulent list or return having been rendered to add one hundred per centum as a penalty to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false or fraudulent return: *Provided*, That any person, or corporation in his, her, or its own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, that he, she, or his, or her, or its ward or beneficiary, was not possessed of an income of four thousand dollars, liable to be assessed according to the provisions of this Act; or may declare that he, she, or it, or his, her, or its ward or beneficiary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United States, upon all his, her, or its income, gains, or profits, and upon all the income, gains, or profits for which he, she, or it is liable as such fiduciary, as prescribed by law; and if the collector or deputy collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year; or if the list or return of any person or corporation, company, or association shall have been increased by the collector or deputy collector, such person or corporation, company, or association may be permitted to prove the amount of income liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy collector. Any person or company, corporation, or association feeling aggrieved by the decision of the deputy collector, in such cases may appeal to the collector of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. If dissatisfied with the

decision of the collector such person or corporation, company, or association may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish the testimony of witnesses to prove any relevant facts having served notice to that effect upon the Commissioner of Internal Revenue, as herein prescribed.

Such notice shall state the time and place at which, and the officer before whom, the testimony will be taken; the name, age, residence, and business of the proposed witness, with the questions to be propounded to the witness, or a brief statement of the substance of the testimony he is expected to give. *Provided*, That the Government may at the same time and place take testimony upon like notice to rebut the testimony of the witnesses examined by the person taxed.

The notice shall be delivered or mailed to the Commissioner of Internal Revenue a sufficient number of days previous to the day fixed for taking the testimony, to allow him after its receipt, at least five days, exclusive of the period required for mail communication with the place at which the testimony is to be taken, in which to give, should he so desire, instructions as to the cross-examination of the proposed witness.

Whenever practicable, the affidavit or deposition shall be taken before a collector or deputy collector of internal revenue in which, case reasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit :

Provided further, That no penalty shall be assessed upon any person or corporation, company, or association for such neglect or refusal or for making or rendering willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Commissioner of Internal Revenue so as to give the person charged an opportunity to be heard.

SEC. 30. The taxes on incomes herein imposed shall be due and payable on or before the first day of July in each year; and to any sum or sums annually due and unpaid after the first day of July as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of five per centum on the amount of taxes unpaid, and interest at the rate of one per centum per month upon said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane, or insolvent persons.

SEC. 31. Any non-resident may receive the benefit of the ex-

emptions hereinbefore provided for by filing with the deputy collector of any district a true list of all his property and sources of income in the United States and complying with the provisions of section fifty-six of this Act as if a resident. In computing income he shall include all income from every source, but unless he be a citizen of the United States he shall only pay on the part of the income which is derived from any source in the United States. In case such non-resident fails to file such statement, the collector of each district shall collect the tax on the income derived from property situated in his district, subject to income tax, making no allowance for exemptions, and all property belonging to such non-resident shall be liable to distraint for tax: *Provided*, That non-resident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against non-resident persons.

SEC. 32. That there shall be assessed, levied, and collected, except as herein otherwise provided, a tax of two per centum annually on the net profits or income above actual operating and business expenses, including expenses for materials purchased for manufacture or bought for resale, losses, or interest on bonded and other indebtedness of all banks, banking institutions, trust companies, savings institutions, fire, marine, life, and other insurance companies, railroad, canal, turnpike, canal-navigation, slack-water, telephone, telegraph, express, electric-light, gas, water, street railway companies, and all other corporations, companies, or associations doing business for profit in the United States, no matter how created or organized, but not including partnerships.

That said tax shall be paid on or before the first day of July in each year; and if the president or other chief officer of any corporation, company, or association, or in the case of any foreign corporation, company, or association, the resident manager or agent shall neglect or refuse to file with the collector of the internal-revenue district in which said corporation, company, or association shall be located or be engaged in business, a statement verified by his oath or affirmation, in such form as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, showing the amount of net profits or income received by said corporation, company, or association during the whole calendar year last preceding the date of filing said statement

as hereinafter required, the corporation, company, or association making default shall forfeit as a penalty the sum of one thousand dollars and two per centum on the amount of taxes due, for each month until the same is paid, the payment of said penalty to be enforced as provided in other cases of neglect and refusal to make return of taxes under the internal-revenue laws.

The net profits or income of all corporations, companies, or associations shall include the amount paid to shareholders, or carried to the account of any fund, or used for construction, enlargement of plant, or any other expenditure or investment paid from the net annual profits made or acquired by said corporations, companies or associations.

That nothing herein contained shall apply to States, counties, or municipalities; nor to corporations, companies, or associations organized and conducted solely for charitable, religious, or educational purposes, including fraternal beneficiary societies, orders, or associations operating upon the lodge system and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members; nor to the stocks, shares, funds, or securities held by any fiduciary or trustee for charitable, religious, or educational purposes; nor to building and loan associations or companies which make loans only to their shareholders; nor to such savings banks, savings institutions or societies as shall, first, have no stockholders or members except depositors and no capital except deposits; secondly, shall not receive deposits to an aggregate amount in any one year, of more than one thousand dollars from the same depositor; thirdly, shall not allow an accumulation or total of deposits, by any one depositor, exceeding ten thousand dollars; fourthly, shall actually divide and distribute to its depositors, ratably to deposits, all the earnings over the necessary and proper expenses of such bank, institution, or society, except such as shall be applied to surplus; fifthly, shall not possess, in any form, a surplus fund exceeding ten per centum of its aggregate deposits; nor to such savings banks, savings institutions or societies composed of members who do not participate in the profits thereof and which pay interest or dividends only to their depositors; nor to that part of the business of any savings bank, institution, or other similar association having a capital stock, that is conducted on the mutual plan solely for the benefit of its depositors on such plan, and which

shall keep its accounts of its business conducted on such mutual plan separate and apart from its others accounts.

Nor to any insurance company or association which conducts all its business solely upon the mutual plan, and only for the benefit of its policy-holders or members, and having no capital stock and no stock or share holders, and holding all its property in trust and in reserve for its policy-holders or members; nor to that part of the business of any insurance company having a capital stock and stock and shareholders, which is conducted on the mutual plan, separate from its stock plan of insurance, and solely for the benefit of the policy-holders and members insured on said mutual plan, and holding all the property belonging to and derived from said mutual part its business in trust and reserve for the benefit of its policy-holders and members insured on said mutual plan.

That all State, county, municipal, and town taxes paid by corporations, companies, or associations, shall be included in the operating and business expenses of such corporations, companies, or associations.

SEC. 33. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of four thousand dollars per annum, a tax of two per centum on the excess above the said four thousand dollars; and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of two per centum; and the pay roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasurer of the United States, or other officer authorized to receive the same. Every corporation which pays to any employee a salary or compensation exceed-

ing four thousand dollars per annum shall report the same to the collector or deputy collector of his district and said employee shall pay thereon, subject to the exemptions herein provided for, the tax of two per centum on the excess of his salary over four thousand dollars: *Provided*, That salaries due to State, county, or municipal officers shall be exempt from the income tax herein levied.

SEC. 34. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"SEC. 3167. That it shall be unlawful for any collector, deputy collector, agent, clerk or other officer or employee of the United States to divulge or make known in any manner whatever not provided by law to any person the operations, style of work or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof, to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law, any income return, or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor, and be punished by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government."

"SEC. 3172. That every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

"SEC. 3173. That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty,

special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first Monday of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income, charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable : *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person : *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid or whenever any person who is required to deliver a

monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found, and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

"SEC. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person, or corporation, company, or association and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added

shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held *prima facie* good and sufficient for all legal purposes."

SEC. 35. That every corporation, company, or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March in every year, beginning with the year eighteen hundred and ninety-five, a full return, verified by oath or affirmation, in such form as the Commissioner of Internal Revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return:

First. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

Second. The expenses of such corporation, company, or association, exclusive of interest, annuities, and dividends.

Third. The net profits of such corporation, company, or association, without allowance for interest, annuities, or dividends.

Fourth. The amount paid on account of interest, annuities, and dividends, stated separately.

Fifth. The amount paid in salaries of four thousand dollars or less to each person employed.

Sixth. The amount paid in salaries of more than four thousand dollars to each person employed and the name and address of each of such persons and the amount paid to each.

SEC. 36. That it shall be the duty of every corporation company, or association doing business for profit to keep full, regular, and accurate books of account, upon which all its transactions shall be entered from day to day, in regular order, and whenever a collector or deputy collector of the district in which any corporation, company, or association is assessable shall believe that a true and correct return of the income of such corporation, company, or association has not been made, he shall make an affidavit of such belief and of the grounds on which it is founded, and file the same with the Commissioner of Internal Revenue, and if said Commissioner shall, on examination thereof, and after full hearing upon notice given to all parties, conclude there is good ground for such belief he shall issue a request in writing to such corporation, company, or association to permit an inspection of the books of

such corporation, company, or association to be made; and if such corporation, company, or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make from such information as he can obtain an estimate of the amount of such income and then add fifty per centum thereto, which said assessment so made shall then be the lawful assessment of such income.

SEC. 37. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this Act, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made, such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts, and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt, acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

SEC. 38. That on and after the first day of August, eighteen hundred and ninety-four, there shall be levied, collected, and paid, by adhesive stamps, a tax of two cents for and upon every pack of playing cards containing not more than fifty-four cards, manufactured and sold or removed, and also upon every pack in the stock of any dealer on and after that date; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make regulations as to dies and adhesive stamps.

SEC. 39. That in all cases where an adhesive stamp is used for denoting the tax imposed by this Act upon playing cards, except as hereinafter provided, the person using or affixing the same shall write thereon the initials of his name and the date on which such stamp is attached or used, so that it may not again be used.

And every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this Act, without so effectually canceling and obliterating such stamp shall forfeit the sum of fifty dollars. The Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as substitute for, or in addition to the method prescribed in this section as he may deem expedient and effectual. And he is authorized, in his discretion, to make the application of such method imperative upon the manufacturers of playing cards.

SEC. 40. That every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade, or business, and the place where such business is to be carried on, and a failure to register as herein provided and required shall subject such person to a penalty of fifty dollars.

SEC. 41. That the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon playing cards, suitable stamps denoting the tax thereon. Such stamps shall, be furnished to collectors requiring them, and collectors shall if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards, and to persons who are required by law to affix the same to stocks of playing cards on hand when the tax thereon imposed first takes effect. Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer and to other persons above described.

SEC. 42. That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instrument, or any part of any stamp, die, plate or other instrument which shall have been provided or may hereafter be provided, made, or used in pursuance of the provisions of this Act or of any previous provisions of law on the same subjects, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled the impression or any part of the impression of any such stamp, die, plate, or other instrument, as aforesaid, upon any paper, or shall stamp or mark or cause or procure to be stamped or marked any paper with any such forged or counterfeited stamp, die, plate, or other instrument or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to

defraud the United States of any of the taxes hereby imposed or any part thereof; or if any person shall utter, or sell, or expose to sale any paper, article, or thing having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of this Act, or of any previous provisions of law on the same subjects, from any paper, or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument which shall have been provided, made, or use in pursuance of law, and which shall have been cut, torn, or removed from any other paper or any instrument or writing charged or chargeable with any of the taxes imposed by law; or if any person shall willfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been once used, or shall knowingly or wilfully sell or buy such washed or restored stamps or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any article, paper, instrument, or writing, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall, on conviction thereof, forfeit the said counterfeit, washed, restored, or altered stamps and the articles upon which they are placed and be punished by fine not

exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court. And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the cancelling or defacing marks thereon, shall be prima-facie proof that such stamp has been once used and removed by the possessor thereof from some paper, instrument, or writing charged with taxes imposed by law, in violation of the provisions of this section.

SEC. 43. That whenever any person makes, prepares, and sells or removes for consumption or sale, playing cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, without affixing thereto an adhesive stamp denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such stamp: *Provided*, That playing cards may be removed from the place of manufacture for export to foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

SEC. 44. That every manufacturer or maker of playing cards who, after the same are so made, and the particulars hereinbefore required as to stamps have been complied with, takes off, removes, or detaches, or causes, or permits, or suffers to be taken off, or removed, or detached, any stamp, or who uses any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offense is committed, be subjected to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

SEC. 45. That every maker or manufacturer of playing cards who, to evade the tax or duty chargeable thereon, or any part thereof, sells, exposes for sale, sends out, removes, or delivers any playing cards before the duty thereon has been fully paid, by affixing thereon the proper stamp, as provided by law, or who, to evade as aforesaid hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits, or causes to be removed or conveyed away from or deposited in any place, any such article or

commodity shall be subject to a penalty of fifty dollars, together with the forfeiture of any such article or commodity.

SEC. 46. That the tax on playing cards shall be paid by the manufacturer thereof. Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of foreign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp tax prescribed in this Act.

SEC. 47. That whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes.

SEC. 48. That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: *Provided*, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one-tenth shall be excluded.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe and furnish suitable stamps denoting the payment of the internal-revenue tax imposed by this section; and until such stamps are prepared and furnished, the stamps now used to denote the payment of the internal-revenue tax on distilled spirits shall be affixed to all

packages containing distilled spirits on which the tax imposed by this section is paid ; and the Commissioner of Internal Revenue shall, by assessment or otherwise, cause to be collected the tax on any fractional gallon contained in each of such packages as ascertained by the original gauge, or regauge when made, before or at the time of removal of such packages from warehouse or other place of storage ; and all provisions of existing laws relating to stamps denoting the payment of internal-revenue tax on distilled spirits, so far as applicable, are hereby extended to the stamps provided for in this section.

That the tax herein imposed shall be paid by the distiller of the spirit, on or before their removal from the distillery or place of storage, except in case the removal therefrom without payment of tax is authorized by law ; and (upon spirits lawfully deposited in any distillery warehouse, or other bonded warehouse, established under internal-revenue laws) within eight years from the date of the original entry for deposit in any distillery warehouse, or from the date of original gauge of fruit brandy deposited in special-bonded warehouse, except in case of withdrawal therefrom without payment of tax as authorized by law.

SEC. 49. That warehouseing bonds and transportation and warehouseing bonds, conditioned for the payment of the taxes on all distilled spirits entered for deposit into distillery or special bonded warehouses on and after the passage of this Act, shall be given by the distiller of said spirits as required by existing laws, conditioned, however, for payment of taxes at the rate imposed by this Act and before removal from warehouse and within eight years ; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of the original entry for deposit, and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of taxes on distilled spirits entered for deposit into distillery or special bonded warehouses prior to that date shall continue in full force and effect for the time named in said bonds, except where new or additional bonds are required under existing law.

The Commissioners of Internal Revenue may require the distillers of the spirits to give bonds for the additional tax, and before the expiration of the original bonds shall prescribe rules and regulations for re-entry for deposit and for new bonds as provided for spirits originally entered for deposit under this Act, and conditioned for payment of tax at the rate imposed by this Act and

before removal of the spirits from warehouse, and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of original entry for the deposit. If the distiller of the spirits fails or refuses to give the bond for the additional tax, or to re-enter and rebond the spirits, the Commissioner of Internal Revenue may proceed to collect the tax as now provided by law for failure or refusal to give warehousing bonds on original entry into distillery warehouse or special-bonded warehouse, and the provisions of section four of the Act of May twenty-eight, eighteen hundred and eighty (twenty-first Statutes, one hundred and forty-five), so far as applicable, are hereby extended to bonds given under the provisions of this section: *Provided*, That the distiller may, at his option and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, execute an annual bond for the spirits so deposited in lieu of the bonds herein provided.

SEC. 50. That the distiller of any distilled spirits deposited in any distillery warehouse, or special-bonded warehouse, or in any general-bonded warehouse established under the provisions of this Act may, prior to the expiration of four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits, file with the collector a notice giving a description of the packages containing the spirits, and request a regauge of the same, and thereupon the collector shall direct a gauger to regauge the spirits, and to mark upon each such package the number of guage or wine gallons and proof gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller thereof, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse or other bonded warehouse: *Provided*, however, That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof gallon for two months or part thereof; one and one-half gallons for three and four months; two gallons for five and six months; two and one-half gallons for seven and eight months; three gallons for nine and ten months; three and one-half gallons for eleven and twelve months; four gallons for thirteen, fourteen, and fifteen months; four and one-half gallons for sixteen, seventeen, and eighteen months; five gallons for

nineteen, twenty, and twenty-one months; five and one-half gallons for twenty-two, twenty-three, and twenty-four months; six gallons for twenty-five, twenty-six, and twenty-seven months; six and one-half gallons for twenty-eight, twenty-nine, and thirty months; seven gallons for thirty-one, thirty-two, and thirty-three months; seven and one-half gallons for thirty-four, thirty-five, and thirty-six months; eight gallons for thirty-seven, thirty-eight, and thirty-nine and forty months; eight and one-half gallons for forty-one, forty-two, forty-three and forty-four months; nine gallons for forty-five, forty-six, forty-seven, and forty-eight months; and no further allowance shall be made: *And Provided further*, That in case such spirits shall remain in warehouse after the same have been regauged, the packages containing the spirits shall, at the time of withdrawal from warehouse and at such other times as the Commissioner of Internal Revenue may direct, be again regauged or inspected; and if found to contain a larger quantity than shown by the first regauge, the tax shall be collected and paid on the quantity contained in each such package as shown by the original guage: *And Provided further*, That taxes shall be collected on the quantity contained in each cask or package as shown by the original guage, where the distiller does not require a regauge before the expiration of four years from the date of original entry or gauge: *Provided* also, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: *And Provided further*, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per centum.

SEC. 51, That the Commissioner of Internal Revenue shall be, and is hereby, authorized, in his discretion and upon the execution of such bond as he may prescribe, to establish one or more warehouses, not exceeding ten in number in any one collection district, to be known and designated as general bonded warehouses, and to be used exclusively for the storage of spirits distilled from materials other than fruit, each of which warehouses shall be in the charge of a storekeeper or storekeeper and gauger to be appointed, assigned, transferred, and paid in the same manner as such officers for distillery warehouses are now appointed, assigned, transferred,

and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, and shall be in the joint custody of the storekeeper and proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper or other person who may be designated to act for him, as provided in the case of distillery warehouses; and such warehouses shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

SEC. 52. That any distilled spirits made from materials other than fruit, and lawfully and lawfully deposited in a distillery warehouse, may, upon application of the distiller thereof, be removed from such distillery warehouse to any general bonded warehouse established under the provisions of the preceding section; and the removal of said spirits to said general bonded warehouse shall be under such regulations, and after making such entries and executing and filing with the collector of the district in which the spirits were manufactured, such bonds and bills of lading, and the giving of such other additional security, as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

SEC. 53. That all spirits intended for deposit in a general bonded warehouse, before being removed from the distillery warehouse, shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors, as in the case of other stamps, and to be charged to them and accounted for in the same manner.

SEC. 54. That any spirits removed in bond as aforesaid may, upon its arrival at a general bonded warehouse, be deposited therein upon making such entries, filing such bonds and other securities, and under such regulations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. It shall be one of the conditions of the warehousing bond covering such spirits that the principal named in said bond shall pay the tax on the spirits as specified in the entry, or cause the same to be paid within eight years from the date of the original entry of the same into the distillery warehouse, and before withdrawal, except as hereinafter provided.

SEC. 55. That any spirits may be withdrawn once and no more from one general bonded warehouse for transportation to another

general bonded warehouse, and when intended to be so withdrawn, shall have affixed thereto another general bonded warehouse stamp indicative of such intention; and the withdrawal of such spirits, and their transfer to and entry into such general bonded warehouse shall be under such regulations and upon the filing of such notices, entries, bonds, and bills of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, from time to time prescribe; and the bonds covering spirits in general bonded warehouses shall be given by distillers of the spirits, and shall be renewed at such times as the Commissioner of Internal Revenue may, by regulations, require.

SEC. 56. That the provisions of existing law in regard to the withdrawal of distilled spirits from warehouses upon payment of tax, or for exportation, or for transfer to a manufacturing warehouse, and as to the gauging, marking, branding and stamping of the spirits upon such withdrawals, and in regard to withdrawals for the use of the United States or scientific institutions or colleges of learning, including the provisions for allowance for loss by accidental fire or other unavoidable accident, are hereby extended and made applicable to spirits deposited in general bonded warehouses under this act.

SEC. 57. Whenever distilling shall have been suspended at any distillery for a period or periods aggregating six months during any calendar year, and the quantity of spirits remaining in the distillery warehouse does not exceed five thousand proof gallons, or whenever, in the opinion of the Commissioner of Internal Revenue, any distillery warehouse or general bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such case discontinue such warehouse, and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty-two hundred and seventy-two of the Revised Statutes of the United States relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers to or from general bonded warehouses established under this act.

SEC. 58. The tax upon any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse, and in respect of which any requirement of this act is not complied with, shall, at any time when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him

upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and upon the neglect of payment by the distiller shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law to enforce the payment of the tax. If it shall appear at any time that there has been a loss of distilled spirits from any cask or package deposited in a general bonded warehouse or special bonded warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such cask or package of distilled spirits, and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, less only the allowance for loss provided by law. If the said tax is not paid on demand the collector shall report the amount due, as shown by the original gauge, upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

SEC. 59. That in case any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse shall fail to be deposited in such general bonded warehouse within ten days after such removal, or within the time specified in any bond given on such removal, or if any distilled spirits deposited in any general bonded warehouse shall be taken therefrom, for export or otherwise, without full compliance with the provisions of this act, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such removal, or if any distilled spirits which have been deposited in a general bonded warehouse shall be found elsewhere, not having been removed therefrom according to law, any person who shall be guilty of such failure, or any person who shall in any manner violate any provision of the next preceding eleven sections of this act, shall be subject, on conviction, to a fine of not less than one hundred dollars nor more than five thousand dollars, or to imprisonment for not less than three months nor more than three years for every such failure or violation; and the spirits as to which such failure or violation, or unlawful removal shall take place shall be forfeited to the United States.

SEC. 60. That all assessments made under the provisions of

section thirty-three hundred and nine of the Revised Statutes of the United States, and Acts amendatory thereof, shall be at the rate of tax imposed by this act on each proof gallon.

SEC. 61. Any manufacturer finding it necessary to use alcohol in the arts, or in any medicinal or other like compound, may use the same under regulations to be prescribed by the Secretary of the Treasury, and on satisfying the collector of internal revenue for the district wherein he resides or carries on business that he has complied with such regulations and has used such alcohol therein, and exhibiting and delivering up the stamps which show that a tax has been paid thereon, shall be entitled to receive from the Treasury of the United States a rebate or repayment of the tax so paid.

SEC. 62. That no distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the special tax of a wholesale liquor dealer on account of such sales: *Provided*, That he shall be required to keep the book prescribed by section thirty-three hundred and eighteen of the Revised Statutes of the United States, or so much as shall show the date when he sent out any spirits, the serial numbers of the packages containing same, the kind and quality of the spirits in wine gallons and taxable gallons, the serial numbers of the stamps on the package, and the name and residence of the person to whom sent; and the provisions of section five of an Act entitled "An act to amend the laws relating to internal revenue," approved March fifth, eighteen hundred and seventy-nine, as to transcripts, shall apply to such books. Any failure, by reason of refusal or willful neglect, to furnish the transcript by him shall subject the spirits owned or distilled by him to forfeiture.

SEC. 63. That storekeepers, and storekeepers and gaugers, when transferred from one distillery to another, either in the same district or in different districts, shall receive compensation not exceeding four dollars per day during the time necessarily occupied in traveling from one distillery to the other, together with actual and necessary traveling expenses.

SEC. 64. That the officer holding the combined office of storekeeper and gauger, under the provisions of the legislative, executive, and judicial appropriation Act, approved August fifteenth, eighteen hundred and seventy-six (Nineteenth Statutes, page one

hundred and fifty-two), may be assigned by the Commissioner of Internal Revenue to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws. And the said officer, before entering upon the discharge of such separate duties, shall give a bond to be approved by the Commissioner of Internal Revenue for the faithful discharge of his duties in such form and for such amount as the Commissioner may prescribe.

SEC. 65. That internal-revenue gaugers may be assigned to duty at distilleries, rectifying-houses, or wherever gauging is required to be done, and transferred from one place of duty to another, by the Commissioner of Internal Revenue, in like manner as storekeepers and storekeepers and gaugers are now assigned and transferred,

SEC. 66. That section thirty-three hundred and twenty of the Revised Statutes of the United States, as amended, be further amended by striking out all after said number and substituting the following :

“Whenever any cask or package, containing five wine gallons or more, is filled for shipment, sale, or delivery on the premises of any rectifier who has paid the special tax required by law, it shall be inspected and gauged by a United States gauger whose duty it shall be to mark and brand the same and place thereon an engraved stamp, which shall state the date when affixed and the number of proof gallons, and shall be in such form as shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury: *Provided*, That when such cask or package is filled on the premises of a rectifier rectifying less than five hundred barrels a year, counting forty gallons of proof spirits to the barrel, it may be gauged, marked, branded, and stamped by a United States gauger, or it may be gauged, marked, branded, and stamped by the rectifier, as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

SEC. 67. That whenever any person intending to commence or to continue the business of a distiller shall execute a bond under the provisions of section thirty-two hundred and sixty of the Revised Statutes of United States, and file the same with the collector of internal revenue for the district in which he proposes to distill, the collector may refuse to approve said bond if the person

offering the same shall have been previously convicted, in a court of competent jurisdiction, of any fraudulent noncompliance with any of the provisions of law relating to the duties and business of distillers, or if the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall have compromised such an offense with the person on the payment of penalties or otherwise, and, in case of such refusal, the person so proposing to distill may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final.

SEC. 68. That section forty-three of the Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," be amended so as to read as follows :

"That the wine spirits mentioned in section forty-two of this Act is the product resulting from the distillation of fermented grape juice and shall be held to include the product commonly known as grape brandy ; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing with Balling's saccharometer or must scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water : *Provided* That the addition of pure boiled or condensed grape must, or pure chrystallized cane or beet sugar to the pure grape juice aforesaid, or the fermented product of such grape juice prior to the fortification provided for by this Act for the sole purpose of perfecting sweet wines according to commercial standard, shall not be excluded by the definition of pure, sweet wine aforesaid : *Provided further*, That the cane or beet sugar so used shall not be in excess of ten per cent. of the weight of wines to be fortified under this Act."

SEC. 69. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or

consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco-stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case or bale, ; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff or cigars, or to persons who purchase in packages for export ; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe : *Provided*, That farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco ; and so much of section three thousand two hundred and forty-four of the Revised Statutes of the United States, and acts amendatory thereof, as are in conflict with this Act are hereby repealed : *Provided further*, That section twenty-seven, chapter twelve hundred and forty-four, page eight hundred and sixty-three, volume one of Supplement to the Revised Statutes of the United States, be amended by striking out all after the word "repealed," in line five of said section, as follows : "*Provided however*, That it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal-revenue officer or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all of his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold and the place to which it is shipped, and every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor and shall be liable to a penalty not exceeding five hundred dollars." That section thirty-three hundred and sixty-one of the Revised Statutes is hereby repealed.

SEC. 70. That the Act of June twentieth, eighteen hundred and seventy-six (Nineteenth United States Statutes, page sixty), be amended by asserting after the words "imported into the

United States by such firm or partnership" the following; "Or for any other purpose connected with the general transaction of business at any custom-house."

SEC. 71. That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but nothing herein contained shall be held to abrogate, or in any way affect such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

SEC. 72. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any Act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offences committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provision of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon,

SEC. 73. That every combination, conspiracy, trust, agreement, or contract is hereby declared to be contrary to public policy, illegal, and void, when the same is made by or between

two or more persons or corporations either of whom is engaged in importing any article from any foreign country into the United States, and when such combination, conspiracy, trust, agreement, or contract is intended to operate in restraint of lawful trade, or free competition in lawful trade or commerce, or to increase the market price in any part of the United States, of any article or articles imported or intended to be imported into the United States, or of any manufacture into which such imported article enters or is intended to enter. Every person who is or shall hereafter be engaged in the importation of goods or any commodity from any foreign country in violation of this section of this Act, or who shall combine or conspire with another to violate the same, is guilty of a misdemeanor, and, on conviction thereof in any court of the United States, such person shall be fined in a sum not less than one hundred dollars and not exceeding five thousand dollars, and shall be further punished by imprisonment, in the discretion of the court, for a term not less than three months nor exceeding twelve months.

SEC. 74. That the several circuit courts of the United States are hereby invested with jurisdiction to prevent and restrain violations of section seventy-three of this Act ; and it shall be the duty of the several district attorneys of the United States, in their respective districts, under the direction of the Attorney-General, to institute proceedings in equity to prevent and restrain such violations. Such proceedings may be by way of petitions setting forth the case and praying that such violations shall be enjoined or otherwise prohibited. When the parties complained of shall have been duly notified of such petition the court shall proceed, as soon as may be, to the hearing and determination of the case ; and pending such petition and before final decree, the court may at any time make such temporary restraining order or prohibition as shall be deemed just in the premises.

SEC. 75. That whenever it shall appear to the court before which any proceeding under the seventy-fourth section of this Act may be pending, that the ends of justice require that other parties should be brought before the court, the court may cause them to be summoned, whether they reside in the district in which the court is held or not ; and subpoenas to that end may be served in any district by the marshal thereof.

SEC. 76. That any property owned under any contract or by any combination, or pursuant to any conspiracy (and being the subject thereof) mentioned in section seventy-three of this Act,

and being in the course of transportation from one State to another or to or from a Territory, or the District of Columbia, shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the forfeiture, seizure, and condemnation of property imported into the United States contrary to law.

SEC. 77. That any person who shall be injured in his business or property by any other person or corporation by reason of anything forbidden or declared to be unlawful by this Act may sue therefor in any circuit court of the United States in the district in which the defendant resides or is found, without respect to the amount in controversy, and shall recover threefold the damages by him sustained, and the costs of suit, including a reasonable attorney's fee.

IN THE SENATE OF THE UNITED STATES,
July 2, 1894. (Calendar day July 3).

Resolved, That this bill pass with amendments.

Attest;

WM. R. COX,
Secretary.

Vandegrift's Tariff Schedules.

All articles mentioned, *eo nomine*, in the Tariff Act are properly set forth in these schedules under their respective rates of duty. Articles not mentioned, *eo nomine*, in the Act are herein classified on the basis of material of chief value, of similitude or of conformity with the latest decisions.

The publishers intend the book to become a reliable guide for those making entry of imported goods at the custom house, and will cheerfully consider any suggestions as to desirable changes or additions in subsequent editions.

F. B. VANDEGRIFT & CO.

A

PAR.	ARTICLE.	RATE.
497	ABACA, manila,	Free
615	ABELONE shell fish (S. 5905, 9645, 10496),	Free
	ABANDONMENT of imported goods by the importer (S. 12448, 13486.) See Act of June 10, 1890. (See appendix.)....	
	“ of merchandise to underwriters who are to be recognized as consignees. See Act of June 10, 1890,	
	SEC. 10. ABORTION, articles for causing, prohibited except in bulk,.....	
240	ABSINTHE as cordial, .....per gallon	\$1 80
585	ABSOLUTE alcohol, for colleges, a scientific preparation (S. 12719, 14261, 14381),	Free
59	ABSORBENT cotton, medicated (S. 12644),.....	25%
470	ACACIA, crude—gum arabic,	Free
	ACADEMIES. The following special provisions are made for the free importation of books and other articles by academies, schools, etc.:	
413	“ books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learn-	

PAR.	ARTICLE.	RATE
	ing in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe,	Free
410	ACADEMIES, books, engravings, photographs, bound or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign governments.	Free
585	" philosophical and scientific apparatus utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale,.....	Free
603	" regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia," as herein used, shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals,.....	Free
310	ACADEMY board, manufactures of paper (S. 6177, 11863),	20%
181	ACCORDEONS, wood, chief value, dutiable as manufactures of wood (S. 10921, 11030),	25%
60	ACETATES, ammonia,.....	25%
60	" baryta,.....	25%
60	" copper, as chemical salt (S. 13588),	25%
60	" iron,.....	25%
49	" lead, brown, per pound,.....	1 3/4¢
49	" lead, white, per pound,.....	2 3/4¢
60	" magnesia,.....	25%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE	RATE
60	ACETATES, potassa,	25%
60	" soda,	25%
60	" strontia,.....	25%
60	" zinc,.....	25%
60	" n. o. p. f., as chemical compounds (S. 14816, 14831),.....	25%
1	ACETIC acid,	20%
60	ACETONE, chemical, compound (S. 7210),.....	25%
60	" not alcohol (S. 11974),.....	25%
366	ACHATE stones, agates (S. 3800),	Free
1	ACIDS, acetic,.....	20%
17	" acetic ether, not a fruit ether, (S. 13303), per pound,.....	\$1.00
363	" acetous,	Free
363	" aurine, picric acid (S. 4514, 9827),.....	Free
363	" batyric,	Free
363	" benzoic,	Free
2	" boracic, per pound,.....	3¢
363	" carbolic (S. 6496, 6609),.....	Free
363	" chemical, n. o. p. f.,	Free
3	" chromic, per pound,.....	4¢
4	" citric,.....	25%
363	" cresylic (S. 3980),.....	Free
363	" for manufacturing purposes, n. o. p. f.,.....	Free
363	" gallic,	Free
363	" hydric,	Free
363	" medicinal, n. o. p. f.,.....	Free
63	" muriatic,	Free
363	" nitric,	Free
363	" nitro-picric (S.216, 6011, 9827),	Free
363	" oxalic,.....	Free
363	" phenic (S. 5825),	Free
363	" phenyle (S. 5825),.....	Free

PAR.	ARTICLE.	RATE
363	ACIDS, picric (S. 216, 6011, 9827),	Free
363	" pyrogallic,	Free
1	" pyroligneous,	20%
362	" rosalic (S. 6609, 9827),	Free
363	" salicylic,	Free
363	" succinic,	Free
643	" sulphuric, or oil of vitriol,	Free
	But if imported from a country which imposes duty upon sulphuric acid exported from the United States, it shall pay a duty of,	
5	" tannic, per pound,	60¢
6	" tartaric,	20%
363	" thymic or thymal (S. 8486),	Free
363	" used for medicinal, chemical, or manufacturing purposes, n. o. p. f. (S. 8486),	Free
177	ACME sockets (S. 7041), manufactures of iron,	35%
364	ACONITE,	Free
59	" plasters as medicinal preparation (S. 12449),	25%
59	ACORN, cocoa (S. 8951),	25%
	" coffee,	25%
231	ACORNS, cork oak (S. 9332), per pound,	1½¢
231	" prepared, substitute for coffee, n. o. p. f., per pound,	1½¢
365	" raw, dried, or undried, but unground,	Free
	Act of February 8, 1875, was superseded by subsequent legislation (S. 14726),	
SEC. 3.	ACTINOLITE ore (S. 6670), non enumerated, advanced in condition,	20%
596	ACTORS' costumes and effects (S. 4686, 4721),	Free
	brought by proprietors and managers of theatrical exhibitions, free under six months bond,	
472	ADAMANTINE spar, as emery ore,	Free
	ADDITIONAL duty on imported goods (S. 14626, 14680, 14748, 14754, 14858); on pro forma invoices (S. 10548), does not accrue because of undervaluation of steel wire made into rope, when the cost of the completed article is not undervalued (S. 14626).	
SEC. 29.	ADDITIONS on entry of imported goods (S. 13499, 14626) cannot be made on consigned goods (S. 12461),	
479	ADHESIVE felt for sheathing vessels (S. 9668, 9981, 10460, 11494),	Free
59	" plasters, medicinal preparations,	25%
177	ADZES, steel,	35%
SEC. 10.	ADVERTISEMENTS, obscene, importation of prohibited,	
470	ADIAN-TUM, crude drug,	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
362½	AEOLIAN harps,.....	25%
302	AEROPHANES, silk veil goods,.....	45%
17	AETHER, valerianicus, per pound,	\$1 00
497	AFRICAN fibre, crin vegetal (S. 13295),.....	Free
SEC. 3.	AGAR-AGAR (isinglass) (S. 8407, 9048, 10923),	20%
470	AGARIC,.....	Free
102	AGATE, beads as manufactures of glass (S. 12112),.....	35%
316	" buttons,	25%
336	" charms (S. 7155) as jewelry,	35%
102	" glazing (S. 14848) manufactures of glass,.....	35%
86	" knife handles (S. 8590),.....	30%
321	" marbles, as toys (S. 11860),.....	25%
86	" ornaments (S. 11684),.....	30%
86	" paper weights (S. 8590),	30%
86	" rollers (S. 8574),.....	30%
366	AGATES unmanufactured (S. 4842, 7155, 7299, 8451, 8928, 9057, 10866, 11765),	Free
366	" achate stones unmanufactured, as agates,.....	Free
86	" cut and polished,.....	30%
86	" cut and polished and decorated,	40%
177	" cut for book-binders (manufactures of metal),.....	35%
86	" for umbrella handles,.....	30%
86	" for umbrella handles if decorated,	40%
77	AGRAFFS S. 9192, 6425),	35%
591	AGRICULTURAL drills, planters, mowers, horse-rakes, cultivators, threshing machines and cotton gins,	Free
591	The above, if imported from a country imposing duty upon the same,	45%
"	machinery, n. o. p. f., according to material,	
206½	" seeds, n. o. p. f.,.....	10%
385	" department, seeds, etc., for,.....	Free
177	AIR meters (S. 8775),	35%
105	ALABASTER, manufactures of, n. o. p. f.,.....	45%
175	" statuary, the work of professional artist,	Free
105	" statuary, vases, cups, etc., not statuary (S. 12453, 12825),.....	45%
	ALASKA, shipment of arms and liquors to, prohibited; protection of salmon fisheries, etc. (S. 6820, 7661, 8150, 8219, 9251, 9291, 9306),	
177	ALBATA, or German silver, manufactures of,.....	35%
158	" unmanufactured,	15%
367	ALBUMEN (S. 9198),.....	Free

FAR.	ARTICLE.	RATE
SEC. 3.	ALBUMEN, solution of (S. 3701), unenumerated,	20%
307	ALBUMENIZED paper,	30%
308	ALBUMS, autograph (S. 6122),	30%
308	“ photograph (S. 6122),	30%
308	“ scrap (S. 6122),	30%
177	“ clasps and ornaments for (S. 6345),	35%
237	ALCOHOL per proof gallon,	\$1 80
585	“ absolute, for colleges, a scientific preparation (S. 12719, 7294, 8840, 9472, 10359, 14261, 14381),	Free
30	“ amylic (S. 10359),	10%
7	ALCOHOLIC compounds, n.o.p.f., \$2.00 per gallon, and (S. 5682, 7101, 11245, 14838),	50%
7	“ perfumery, \$2.00 per gallon, and (S. 6565, 8742, 9712, 13056),	50%
58	“ preparations, medicinal, n. o. p. f., per pound (but not less than 25% ad valorem) (S. 11393, 11973),	50%
248	ALE, ginger, or ginger beer,	20%
	(No duty on bottles),	
245	“ in bottles or jugs, per gallon (S. 9506),	30%
	(No additional duty on bottles or jugs),	
245	“ otherwise than in bottles or jugs, per gallon (S. 3905),	15%
209	ALEWIVES, fish pickled in barrels (S. 7215), per pound,	½%
368	ALIZARINE colors and dyes artificial or natural (S. 4424)	Free
14	“ red, a coal tar color (S. 12819),	25%
26	“ assistant (S. 10015, 10502, 11596, 12671),	30%
368	“ colors and dyes natural or artificial (S. 12816, 13577, 14619),	Free
60	ALKALIES, n. o. p. f. (S. 12565, 13564),	25%
68	ALKALINE silicates (S. 8781), per pound,	¾%
60	ALKALOIDS (S. 12980, 13061),	25%
470	ALKANET root,	Free
	ALLOWANCES for damage (S. 12448, 13189, 13486), loss and damage of beer (S. 14018), breakage of liquors (S. 10399, 10943, 12527), cattle dying in transit (S. 12325), on window glass broken (S. 12988), on sea water absorption (S. 13339), shortage on weight (S. 12459),	
177	ALLOYS, copper and zinc, not brass, but manufactures of metal (S. 12982),	35%
166	“ lead (S. 6786), per pound,	1%
167½	“ nickel, chief value, per pound,	6%
157	“ of any kind in which aluminum is component material of chief value, per pound,	10%
122	“ used as substitutes for steel in the manufacture of tools. See “Steel,”	
61	ALMOND flour or meal (S. 8885, 9151),	40%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
568	ALMOND oil (S. 6546),.....	Free
	ALMONDS, bitter, as almonds,	
16½	" bitter, powdered (S. 8885),	10%
61	" paste, as a toilet preparation (S. 9151),.....	40%
221	" not shelled, per pound	3¢
221	" shelled, clear, per pound.....	5¢
603	ALMS basin, as regalia (S. 6849),.....	Free
470	ALOES, gum,.....	Free
276	ALPACA, hair of, in form of waste,.....	15%
279	" manufacturers of hair of (See "Wool"),.....	40%
	" noils as wool noils (S. 12680), (See "Woolens"),.....	
237	ALPEN-KRAUTER liquor (S. 7574), per gallon,....	\$1 80
60	ALPHA-NAPHTHYLAMINE mono-sulphonated soda salt (S. 9343),....	25%
633	ALLSPICE (See pimento),.....	Free
	ALTARS, not regalia (S. 6032, 7229, 8049, 14744), as works of art (S. 13425),	
470	ALTHEA root (S. 6788),.....	Free
8	ALUM, per pound,	10¢
8	" cake, per pound,.....	10¢
8	" crystals, per pound, and sulphate of,.....	10¢
8	" ground, per pound,.....	10¢
8	" patent, per pound,.....	10¢
	" tanned sheep skins and sable skins (S. 13315, 13686),.....	
8	ALUMNIA, sulphate of, per pound,.....	10¢
8	" hydrate of, or bauxite (S. 13655), per pound,.....	10¢
8	ALUMINOUS cake, per pound,.....	10¢
157	ALUMINUM, alloys of, in which aluminum is component material of chief value, per pound,.....	10¢
157	" in crude form, per pound,.....	10¢
160	" in leaf,.....	40%
177	" powder (S. 12222, 13440 9144),.....	35%
351	AMBER beads (S. 3389),.....	25%
369	" gum (S. 6745),.....	Free
351	" manufactures of, or of which amber is component of chief value, n. o. p. f. (S. 8599, 8825),.....	25%
568	" oil,.....	Free
369	" unmanufactured,.....	Free
370	AMBERGRIS,	Free
568	" oil, crude or rectified,.....	Free
369	AMBEROID, crude gum,.....	Free
	AMERICAN, art associations, paintings imported by dutiable (S. 7819) artists, works of (S. 3040, 7580, 8989),.....	

PAR.	ARTICLE.	RATE
568	AMERICAN, fisheries articles, the produce of (S. 10391, 11604, 11680, 11709, 11846, 12622, 12623, 13613, 13614, 13665),.....	Free
387	" goods exported and returned (S. 14653, 14740, 14753, 14726, 14689),.....	Free
	" bags containing foreign sugar (S. 12533), barrels (S. 11343, 11881), boxes (S. 11988, 13662), paintings (S. 10871; S. 13331), shooks (S. 12836), whiskey (S. 13376, 13573),	
SEC. 19.	" goods exported and returned, internal revenue tax on,.....	
SECS. 7. and 8.	" vessels built for foreign ownership, or for foreign trade, including trade between Atlantic and Pacific coasts, articles used in constructions or repair of,.....	Free
441	AMERICAN, vessels, coal stores of,.....	Free
240	AMER-PICON (S. 9797), spirituous beverage, per gallon,.....	\$1 80
338	AMETHYSTS (S. 6390) as "precious stones," cut but not set,.....	25%
	" set, n. o. p. f.,.....	30%
	" imitation, not set,.....	10%
	" uncut,.....	10%
177	AMMETERS, or ampere meters,.....	35%
60	AMMONIA, acetate of,.....	25%
67	" alkali, as soda ash (S. 9326), per pound,.....	¼¢
60	" anhydrous, chemical compound,.....	25%
60	" aqua or water,.....	25%
8½	" carbonate of (S. 7381),.....	20%
8½	" muriate of, or sal ammoniac,.....	10%
8½	" sulphate of (S. 14408),.....	20%
470	AMMONIAC, gum, crude (S. 2235),.....	Free
48	AMMONIACAL cochineal (S. 11535),.....	25%
17	AMYL, acetic, butyric or valerian (S. 9205), per pound,.....	\$1.00
30	AMYLIC, alcohol or fruit oil,.....	10%
619	ANATOMY, preparations of (S. 1767, 3831, 12679),.....	Free
126	ANCHORS, or parts of, per pound,.....	1 2-10¢
110	" old, as scrap iron (S. 365), per ton,.....	\$4 00
208	ANCHOVIES, packed in oil, or otherwise (S. 11369, 12621),.....	
	" in tin boxes, not over 5 inches long, 4 inches wide, 3½ inches deep, per box,.....	10¢
	" in half boxes, not over 5 inches long, 4 inches wide, 1½ inches deep, per ½ box,.....	5¢
	" in quarter boxes, not over 4 ¾ inches long, 3½ inches wide, 1¼ inches deep, per ¼ box,	2½¢
208	" in any other form,.....	40%
198	ANCHOVY paste, as sauce (S. 3492, 7388, 9696, 14389),.....	30%
134	ANDIRONS of cast iron, per pound,.....	10¢
177	" of bronze, not statuary (S. 12834),.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
470	ANGELICA root,.....	Free
177	ANEROID barometers, not philosophical instruments (S. 12346),....	35%
113	ANGLES, iron or steel (S. 8634), per pound,.....	10¢
685	ANGORA goat hair (S. 9810),.....	Free
505	“ goat skins, raw,.....	Free
341	“ goat skins, dressed and finished,.....	20%
685	“ goat skins with wool on (S. 11385),.....	Free
373	“ goats for breeding purposes,.....	Free
240	ANGOSTURA bitters (S. 9289), per gallon,.....	\$1 80
383	ANILINE, arseniate of,.....	Free
14	“ dyes or colors,.....	25%
568	“ oils (S. 9487),.....	Free
14	“ paste or pulp (S. 2810),.....	25%
443	“ residuum (S. 3721, 3913),.....	Free
372	“ salts,	Free
568	“ toluidine (S. 9487), aniline oil,.....	Free
14	“ toluidine, a sulpho acid, coal tar color,.....	25%
408	ANIMAL carbon, fit only for fertilizing purposes (S. 14700),.....	Free
SEC. 3.	“ charcoal, not waste (S. 13359),.....	20%
504	“ hair, cleaned, or uncleaned, drawn or undrawn, n. o. p. f.,.....	Free
403	“ integuments, crude or salted,.....	Free
579	“ parchment (S. 8947),.....	Free
373	ANIMALS brought into the United States for a period not exceeding six months, under bond, for exhibition or competition for prizes offered by any agricultural association (S. 6815, 8627, 10814, 14704),	Free
596	“ circus, not exempt as tools of trade (S. 13763),.....	
189	“ live, n. o. p. f. (S. 1098),.....	20%
373	“ specially imported for breeding purposes; <i>Provided</i> , That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision,.....	Free
	(S. 10305, 10337, 10595, 10688, 10709, 10718, 10840, 10870, 10893, 10940, 10982, 11006, 11028, 11054, 11110, 11146, 11177, 11192, 11274, 11517, 11523, 11611, 11964, 11998, 12016, 12291, 12293, 12301, 12429, 12447, 12466, 12479, 12734, 12778, 13029, 13043, 13134, 13141, 13390, 13408, 13470, 13562, 13600, 13604, 13605, 13606, 13846, 13993, 14038, 14451, Customs Regulations 1892, Art. 339. Animals too young at time of importation to be physically qualified for breeding purposes, not excluded. (S.	

PAR.	ARTICLE.	RATE
	5556, 8356, 8470). Bees may be admitted free of duty for breeding purposes and without certificate of record and pedigree, as the furnishing of certificates of registry, etc., would be impracticable (S. 12174).....	
374	ANIMALS brought into the United States temporarily for a period not exceeding six months for the purpose of exhibition or competition for prizes offered by any agricultural or racing association, etc.....	Free
374	" teams of, with harness and tackel, and vehicles, belonging to persons emigrating to the United States (S. 7562, 7747, 13598),.....	Free
373	" domestic, which have strayed across the boundary line of any foreign country, or which have been driven across for grazing purposes, together with their increase, may be admitted under special regulations,...	Free
374	" wild, for exhibition in zoological collections, for scientific and educational purposes (S. 10305),.....	Free
611	ANISE seed, n. o. p. f.,.....	Free
568	" seed oil, or anise oil,.....	Free
	ANKLETS, cotton, on appeal to Circuit Court of Appeals (S. 14589, 14614),	
375	ANNATTO, or roucou,.....	Free
375	" extracts of,.....	Free
470	" seed,.....	Free
59	ANODYNES, non-alcoholic,	25%
58	" proprietary, (but not less than 25%) per pound,.....	50%
	ANTEPENDIA for churches (S. 6984), not regalia,.....	
568	ANTHOS, or rosemary oil,.....	Free
441	ANTHRACITE coal (S. 10234, 12251),.....	Free
	ANTHROPOMETRIC instruments (S. 8465), dutiable according to material,.....	
48	ANTI-FOULING preparation for vessels (S. 4973),.....	25%
	ANTIMACASSARS, not embroidery (S. 10948, 13592),.....	
171	ANTINOMINAL lead, as type metal (S. 8147), for the lead contained therein, per pound,.....	$\frac{3}{4}\%$
60	ANTIMONY, golden sulphuret (S. 7952), chemical compound,.....	25%
SEC. 3.	" ground (S. 5473), unenumerated,.....	20%
376	" metal (S. 11020),.....	Free
376	" ore,.....	Free
60	" oxide of, or acid stibic (S. 9706),.....	25%
376	" regulus,.....	Free
60	" sulphate of (S. 7952),.....	25%
376	" sulphite of, crude (S. 7952),.....	Free
60	" tartrate of (tartar emetic),.....	25%
44	ANTIOXIDE varnish (S. 7598),.....	25%
60	ANTIPYRINE (S. 7086),.....	25%
310	ANTIQUARIAN paper,.....	2%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
477	ANTIQUE armor (if not antiquity) produced prior to 1700,.....	35%
126	" ecclesiastical woodwork (S. 7179),.....	Free
426	ANTIQUITIES; but the term "antiquities" shall include only such articles as are suitable for souvenirs or cabinet collections, and which have been produced at any period prior to the year 1700 (S. 6842, 7970, 9383, 9839, 10024, 10260, 10345, 10488, 10535, 10646, 10959, 11135, 11265, 11970, 11419, 11579, 11969, 12812, 13300, 14410,.....	Free
SEC. 3.	ANT's eggs (S. 4157),	10%
128	ANVILS of iron or steel by whatever process made, or in whatever stage of manufacture, per pound,.....	1 3/4%
377	APATITE,.....	Free
555	APOLLINARIS water (S. 5115, 7638),	Free
58	APOMORPHIA, muriate of, as an alcoholic preparation, (but not less than 25%) (A. 13699), per pound,	50%
590	APPARATUS of platinum for chemical uses; for colleges, etc.,.....	Free
535	" life-saving, for societies, etc.....	Free
	APPEALS for re-appraisement of imported goods. See Act June 10, 1890,	
	" of importer, or Secretary of the Treasury from decision of the Board of U. S. General Appraisers, to the Circuit Court of Appeals. See Act of June 10, 1890,.....	
218	APRICOT paste,	30%
213	APPLE butter,.....	20%
213	APPLES, canned (S. 12313), dessicated, dried, evaporated, green or ripe, or prepared in any manner,	20%
213 1/2	" pine,.....	20%
61	APPLICATIONS, such as cosmetics, dentifrice, pomades, etc.,.....	40%
	APPRAISED value, definition of, and rules for guidance of customs officers (6601, 6738, 7040, 7235, 7458, 7534, 7558, 8354, 8993, 9659, 9704, 9714, 9729, 10065, 10344, 10474, 10528, 10868, 11041, 12650, 12639, 12358, 12424, 12463, 12536, 13664),	
	APPRAISEMENT; in no case shall merchandise be appraised upon original appraisement or re-appraisement at less than the total cost ascertained, nor than the market, invoice, or entered value (S. 14761). See Act June 10, 1890,.....	
	" of imported goods, protests against (S. 12534, 12645, 12996),...	
	APPRAISERS to report values and quantities (S. 9659),.....	
	" correction of returns of (S. 6928, 7487, 8295, 8584, 9550) conferences of local (S. 8042),	
	" general, appointment and duties of. See Act June 10, 1890,	
	APRONS, lace, dutiable as wearing apparel, according to material, (S. 12218),.....	
59	AQUA ammonia,	25%
363	AQUA fortis, or nitric acid,	Free

PAR.	ARTICLE.	RATE
240	AQUADIENTE (S. 7838), per gallon,.....	\$1 80%
35	AQUEOUS extract of opium,.....	20%
470	ARABIC. gum,.....	Free
	ARCTIC shoes, part wool. (See "Woolens"),.....	
380	ARGAL, or argol, or crude tartar,	Free
158	ARGENTINE ablata, or Germany silver, unmanufactured,.....	15%
165	ARGENTIFEROUS lead ores (S. 9662) on the lead therein, per pound When imported from a country which imposes an export duty on the same, the duty shall be the same as under Act Oct. 1, 1890,.....	¾¢
140	ARMS, muskets, muzzle loading, shot guns, sporting rifles and parts thereof,	25%
139	" side (S. 12936, 13209, 13316),	35%
143	" sporting, breech loading shot guns and pistols, combination guns and parts thereof,.....	30%
58	AROMATIC bitters (S. 9289),.....	50
61	" cachous, toilet preparation (S. 9132, 14503),.....	40%
470	AROMATIC seeds, crude,	Free
16½	" " advanced in value,	10%
240	ARP's pepsine bitters (S. 9386), per gallon,	\$1 80
240	ARRACK, per proof gallon,	\$1 80
	ARRIVAL, date of (S. 11039),	
302	ARRASENE (S. 6650, 7924),.....	45%
381	ARROW root, raw or unmanufactured (S. 11090),.....	Free
232	" root starch (S. 3385), per pound,.....	1½¢
383	ARSENIATE of aniline,.....	Free
60	" of soda, chemical compound,.....	25%
382	ARSENIC, and sulphide of, or orpiment,	Free
363	ARSENIOUS acid,	Free
384	ART educational stops of glass or metal, valued at not more than 6c. per gross,.....	Free
296	" squares, made of carpeting, composed wholly or in part of wool, n. o. p. f., subject to the duty on like carpets or carpeting,	
686	" works of American artists abroad (S. 9730),.....	Free
686, 588	" works of, free entry for institutions, etc.,.....	Free
686	" works of, the productions of American artists residing tem- porarily abroad, or other works of art, including pic- torial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated re- ligious society, college, or other public institution, including stained or painted window glass, or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe (S. 11446, 14744, 10902, 10903, 11598, 11711),	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
687	ART, works of, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith, and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe, but bonds shall be given for the payment to the United States of indebtedness as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation; Provided, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made (S. 10617),	Free
688	" works of, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery or porcelain and artistic copies of antiquities in metal or other material, hereafter imported in good faith, for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue, should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs; Provided, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character (S. 7879, 10027, 11579),	Free
575	" works of, what constitutes (S. 7753, 8976, 8979, 10374, 10902, 11557, 11598, 11711). See decision of U. S. Supreme Court, 146 U. S., p. 71,	Free
198	ARTICHOKES, canned (S. 9188),.....	30%
SEC. 4.	ARTICLES composed of two or more materials, n. o. p. f., to pay duty at highest rate of either material,.....	
386	" crude, for dyeing or tanning, n. o. p. f.,.....	Free

PAR.	ARTICLE.	RATE
387	the growth, produce and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means: casks, barrels, carboys, bags and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded; Provided, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of the law; And provided further, That when manufactured tobacco which has been exported without payment of internal revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon.....	Free
SEC. 4.	any imported article not enumerated in tariff act to pay duty charged on the enumerated article what it most resembles in material, quality, texture or use,	
	“ silk (See Silks),.....	
86	“ of earthen or mineral substance, n. o. p. f., plain,.....	30%
86	“ of earthen or mineral substance, n. o. p. f., decorated,.....	40%
SEC. 5.	“ of foreign manufacture, stamping and marking of,.....	
61	“ of perfumery, n. o. p. f.,.....	40%
	“ of wearing apparel (See Cotton, Linen, Silk or Wool),.....	
359	“ smokers',.....	50%
387	the growth, product and manufacture of the United States, returned after having been exported, without having been advanced in value or improved in condition, except articles manufactured in bonded warehouse,	Free
368	ARTIFICIAL alizarine,.....	Free
414	“ bait (S. 7013), of metal,.....	35

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
328	ARTIFICIAL celluloid boutonnières (S. 14938, 14943),	35%
328	" feathers for millinery purposes,	35%
328	" fruits for millinery purposes (S. 5251),	35%
328	" flowers, india rubber tubes, not parts of (S. 8931, 14213, 14928),	35%
328	" leaves (S. 8577),	35%
328	" flowers (G. A. 99, 143, 347, 540, 541, 442, 647, 661, 874, 1148, 2177; S. 3386, 5366, 7207, 8931, 6216, 6230, 7595, 8385, 8919, 14722.	35%
249	" mineral waters,	20%
39	" sulphate of barytes,	25%
39	" sulphate of lime,	25%
86	" teeth, as manufactures of spar (S. 11019),	30%
686.	ARTISTS, American, works of (S. 6883, 13331),	Free
48	" colors, n. o. p. f. (S. 5951, 8039, 10869, 11841, 11863, 13053, 13214),	25%
140	" knives,	35%
6	" oil (S. 7320),	25%
177	" thumb tacks as a manufacture of metal (S. 12908),	35%
557	ARTS, models of invention, and other improvements in, and patterns for machinery, if not fit for actual use,	Free
296	ART squares for carpeting (same duty as carpets),	
325	ARTILLERY explosives (See Gunpowder),	
391	ASAFŒTIDÆ,	Free
351	ASBESTOS, manufactures of, or of which asbestos is component of chief value, n. o. p. f. (S. 3756, 3876, 6975, 7984, 8196, 9183),	25%
388	" fibre (S. 11828),	Free
388	" unmanufactured,	Free
67	ASH soda, per pound,	¼¢
189	ASHES, beet root (S. 9142),	Free
408	" bone,	Free
165	" lead of (S. 3649), as lead ore, per pound,	¾¢
389	" lye of wood,	Free
556	" oil of (S. 10060), as mineral crude,	Free
36	" opium (S. 9413), per pound,	\$6 00
	" receivers for (S. 7328), not smokers' articles, dutiable according to material,	
389	" wood, and lye of,	Free
SEC. 3.	" zinc, unenumerated,	20%
SEC. 3.	ASPHALT, "Brunswick mastic" (S. 6336),	20%
SEC. 3.	" mastic (S. 13765),	20%
SEC. 3.	" refined (S. 8349, 8935),	20%

PAR.	ARTICLE.	RATE
390	ASPHALTUM, crude or dried, but not manufactured or treated (S. 6336, 7909, 8349, 8935, 14813, 14814),.....	Free
390	" in blocks (S. 7909),.....	Free
SEC. 3.	" mixed or prepared with lime (S. 8349),.....	20%
568	ASPIC or spike lavender oil,.....	Free
505	ASSES' skins, raw,.....	Free
SEC. 4.	ASSIMILATION of one article to another, duty chargeable on article paying highest rate of duty. See unenumerated articles,.....	
374	ASSOCIATION, agricultural, animals for. See free entry,.....	Free
59	ASTHMA cigarettes, as medicinal preparation.....	25%
	ASTRACHANS, dutiable as manufactures of goats' hair, n. o. p. f. (S. 11678, 14290). See Woolens,.....	
177	ATOMIZERS, glass and metal (S. 12800),.....	35%
59	ATROPHINE sulphate (S. 11572),.....	25%
568	ATTAR of roses (S. 13557),.....	Free
287	AUBUSSON carpets, figured or plain (S. 8961),.....	40%
	" tapestry, chairs and screens (S. 13225), as manufactures of wool,.....	
177	AUGURS, manufactures of steel,.....	35%
14	AUROLENE, a coal tar color or dye (S. 13583),.....	25%
363	AURINE, rosalic acid (S. 6609, 4514, 9827),.....	Free
308	AUTOGRAPH albums,.....	30%
177	AUTOMATIC machines (slot) for distributing chocolate (S. 9158),....	35%
321	" toy trumpeter, as toys (S. 8632),.....	25%
SEC. 3.	AUXILIARY Indian (S. 3428),.....	20%
	AVERAGE price in invoices (S. 3683, 9516, 9704, 11539, 12344, 14621),...	
177	AWLS, steel, manufactures of metal,.....	35%
127	AXLES, bars of iron or steel, per pound,.....	1½¢
127	" blanks of iron or steel, " "	1½¢
127	" forgings for, " "	1½¢
127	" parts of, without reference to stage or state of manufacture, per pound,.....	1½¢
127	" fitted in iron or steel wheels, are dutiable at same rate as the wheels,.....	
177	" screws and nuts for bicycles (S. 14291),.....	35%
287	AXMINSTER carpets, figured or plain,.....	40%
86	AYR stones or whetstones,.....	30%
234½	AZALEAS,.....	10%
SEC. 3.	AZO-BENZOLE color (S. 5593),.....	20%

SCHEDULE OF DUTIES.

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B

PAR.	ARTICLE.	RATE
154	BACK saws,.....	25%
225¾	BACON and hams, spiced and prepared (S. 9636),	20%
320	BAGATELLE and billiard balls of ivory, bone or other material,.....	50%
	BAGGAGE of personal effects of persons arriving in the United States in transit to foreign countries, no duties to be exacted (S. 7550). See Act June 10, 1890,	
"	may be sent I. T. without appraisement (S. 6881, 8109, 6943),	
392	BAGGING for cotton, gunny cloth and similar material, suitable for covering cotton, composed in whole or in part of hemp, jute, flax or jute butts (S. 1656, 1690, 6343, 1909; G. A. 458, 2240),.....	Free
577	" waste and rags as paper stock,.....	Free
387	BAGS, domestic, returned, if exported with benefit of drawback, are subject to duty equal to internal tax,	
387	" American, exported without drawback, and imported by the exporter thereof,	Free
353	" foreign, exported, filled with grain, and returned empty, are liable to duty as if they had not been previously imported (G. A. 2448; S. 14281);.....	
453	" game, of leather,	30%
324½	" grain, made of burlaps,	Free
500	" gunny, old and refuse, fit only for remanufacture (S. 6577),	Free
277	" hemp and jute (S. 5834, 6691),.....	35%
313	" paper (S. 6282),.....	20%
302	" silk,	45%
482	BAIT, fish bait, for fish (S. 10828),.....	Free
	BAIZE, woolen (S. 3279.) See Woolens,.....	
177	BALANCES, scales and weights, as manufactures of metal (S. 6236),	35%
	BALLAST, if of commercial value, is dutiable (S. 3415, 7728, 8273, 8500),	
102	BALLOT balls, glass (G. A. 1913), not marble,.....	35%
	BALL caps. (See percussion caps),	
320	BALLS, chess, billiard, pool and bagatelle, of ivory, bone, or other material,	50%
352	" india rubber,.....	25%
"	tennis and racquet, according to material (S. 10511),.....	
393	BALM of gilead,.....	Free
	BALMORALS, according to material,.....	

PAR.	ARTICLE.	RATE
470	BALSAMS, as drugs,.....	Free
61	" cosmetics,.....	40%
684	BAMBOO reeds and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, n. o. p. f., in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips or walking canes,.....	Free
489	BANANAS,	Free
353	BANDS, hat, leather (G. A. 1664),.....	30%
	BANNERS for benevolent society, not regalia (G. A. 1161), dutiable according to material,	
603	" for churches, regalia (S. 7343),.....	Free
124	BARBED wire pays the rate of duty imposed on the wire of which it is made and an addition thereto, per pound,.....	1¢
	BAREGES, dutiable according to material,	
SEC. 3.	BARK hat braids, unenumerated (G. A. 1678),.....	20%
18	" hemlock, extracts of,.....	10%
394	BARKS, cinchona or other, from which quinine may be extracted,	Free
457	" cork, wood or bark, unmanufactured,.....	Free
	" crude, for dyeing,	
470	" drugs, as,.....	Free
18	" extracts of, n. o. p. f.,.....	10%
190	BARLEY malt (34 pounds to the bushel),.....	30%
190	" pearled, patent or hulled (48 pounds to the bushel) (S. 6156),	30%
	BAROMETERS (S. 10325), according to material. (See S. 10603 for definition of scientific instruments),	
180	BARRELS and casks, empty,.....	20%
216	" containing oranges, limes and lemons,.....	30%
142	" gun, parts of muskets, muzzle loading shot guns and sporting rifles,	25%
143	" gun, parts of sporting, breech loading shot guns, combination shot guns and rifles or pistols,	30%
387	" made of American shooks returned filled with foreign products,.....	Free
387	" of American manufacture (<i>See casks</i>) exported, filled with American products,	Free
423	BAR silver as bullion (G. A. 913),.....	Free
159	BARS, brass,.....	10%
454	" copper,.....	Free
166	" lead, per pound,.....	1¢
112	" iron, rolled. See Iron,.....	
589	" platina,.....	Free
117	" railway, of iron or steel, per pound,.....	10¢
152	" splice, of iron or steel,.....	25%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
60	BARYTA or BARYTES, acetate of, chem. comp.,.....	25%
395	" carbonate of, or Witherite,.....	Free
395	" earth,.....	Free
37	" manufactured, per ton,.....	\$3 00
395	" unmanufactured,.....	Free
60	" nitrate of (S. 6172),.....	25%
37	" sulphate of, manufactured, per ton,.....	\$3 00
395	" sulphate of, unmanufactured,.....	Free
181	BASKETS, bamboo,.....	25%
181	" bamboo, covering tea, unusual coverings (G. A. 1248),.....	25%
	" straw and willow, lined with silk (G. A. 1050),.....	
179	" willow or osier (S. 6913),.....	10%
575	BAS reliefs, the work of professional sculptors, in marble, stone, alabaster, wood or metal (S. 2568, 2706),.....	Free
SEC. 3.	BAST, matting, unenumerated (G. A. 1510),.....	20%
86	BATH brick (G. A. 1088, 1123),.....	30%
	BATHING trunks, dutiable as wearing apparel (G. A. 1887),.....	
396	BAUXITE (S. 9415; G. A. 1893),.....	Free
668	BAY, myrtle wax, vegetable,.....	Free
242	" rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof (S. 7121), per proof gallon,.....	\$1 00
242	" water, per proof gallon,.....	\$1 00
354	BEAD or beaded trimmings, manufactures known as,.....	35%
354	" curtains, bamboo (S. 8788), beaded,.....	35%
102	" trimmings, imitation of jet, dutiable as manufactures of glass (G. A. 1522),.....	35%
354	" trimmings and ornaments (G. A. 665, 1148, 1353),.....	35%
301	BEADED silk goods, n. o. p. f.,.....	50%
351	BEADS, amber, coral or jet,.....	25%
351	" amber eyelets (G. A. 490),.....	25%
351	" amber rosaries (G. A. 425),.....	25%
352	" bone,.....	25%
351	" coral,.....	25%
99	" glass, loose, strung or carded (G. A. 869, 876, 934, 974, 1163),...	10%
99	" glass, sewed on cards, dutiable as glass beads, loose or unstrung (S. 13623),.....	10%
352	" horn or India rubber,.....	25%
177	" metal, as manufactures of metal (G. A. 1494),.....	35%
338	" turquoise, imitation of precious stones (G. A. 1727),.....	10%
99	" wax, so-called, as glass beads (G. A. 568, 644, 936),.....	10%
113	BEAMS, iron or steel, per pound,.....	10%

PAR.	ARTICLE.	RATE
198	BEAN sticks, Chinese (S. 8819, 9267, 10243, 10262),.....	30%
198	BEANS, prepared or preserved,.....	30%
470	“ if drugs,.....	Free
205	“ castor, per bushel of 50 pounds (G. A. 594),.....	25c
223	“ ground, or peanuts, shelled or unshelled,.....	20%
470	“ St. John's (S. 6874),.....	Free
SEC. 3.	tonka, crystals or powdered (G. A. 1923),.....	10%
656	“ tonquin, tonqua or tonka,.....	Free
470	“ vanilla,.....	Free
353	BEAR skin with head on, dutiable as manufactures of fur (G. A. 1677, 1857),.....	30%
396	BEAUXITE (S. 13655),.....	Free
329	BEAVER tails, as fur on the skin (G. A. 1661),.....	20%
209	BECHES-DE-MER, as fish (G. A. 760), per pound,.....	¾¢
294	BED sides, made of carpets or carpeting, composed wholly or in part of wool, n. o. p. f., subject to duty on like carpets or carpeting,	
332½	BEDS, curled hair for mattresses,	10%
477	“ feathers and downs for,.....	Free
558	“ moss, seaweed, etc., for mattresses,.....	Free
224½	BEEF, n. o. p. f., fresh,.....	20%
	“ salted, dried or smoked (S. 7599),	
225¾	“ prepared or preserved,.....	20%
SEC. 3.	BEER, coloring for (S. 3732),	20%
248	“ ginger,.....	20%
245	“ in bottles or jugs (S. 4068), per gallon,	30¢
	but no additional duty on bottles or jugs,.....	
245	“ otherwise than in bottles or jugs, per gallon,.....	15¢
177	“ mugs with metal tops, (S. 10123), as mugs of metal,.....	35%
58	“ peptonized, as an alcoholic medicinal preparation (G. A. 1439), per pound,.....	15¢
373	BEEs for breeding purposes (S. 11274, 11015),.....	Free
397	BEESWAX,	Free
389	BEEt root ashes,.....	Free
206½	“ seed,	10%
611	“ sugar beet,.....	Free
611	“ sugar, seed, n. o. p. f.,	Free
207	BEETS, vegetables,.....	10%
407	BELLADONNA, crude drug,	Free
59	“ plasters as medicinal preparations (G. A. 1187),.....	25%
398	BELL metal and bells broken, fit only to be remanufactured,.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
177	BELLS, dutiable as manufactures of metal (S. 5999),.....	35%
340	BELTING, leather (S. 6967),.....	10%
300	" silk, elastic or non-elastic,.....	40%
286	" wool, worsted, hair of camel, goat, alpaca, or other animal, elastic or non-elastic,.....	50%
170	BELT pins, not jewelry,	25%
611	BENE, or sesamum seed, n. o. p. f.,.....	Free
240	BENEDICTINE cordial (S. 10660), per gallon,	\$1 8
403	BEND leather,.....	10%
264	BENGALINES, silk and cotton, not pile fabrics, but manufactures of cotton (G. A. 1436, 2146),.....	35%
	BENT glass, same rate of duty as on like glass when flat. (<i>See glass</i>),	
443	BENZINE or benzale, coal tar product,	Free
470	BENZOIN or benjamin gum, crude,.....	Free
60	BENZOLE-NITRO, or oil of mirbane (S. 6045; G. A. 1441),	25%
568	BERGAMOT, oil of,	Free
38	BERLIN, blue. (<i>See colors</i>), per pound,.....	6¢
285	" rugs,	40%
470	BERRIES, if drugs,.....	Free
489	" as fruits, n. o. p. f. (S. 3162),	Free
58	" extracts of elder and juniper (G. A. 1456), per pound,..... (but not less than 25%).	50¢
SEC. 3.	BETEL leaves and nuts (G. A. 299),.....	10%
240	BEVERAGES, spirituous. (<i>See Liquors</i>). per gallon?.....	\$1 80
555	" lemonade and soda water,.. ..	Free
555	" mineral waters, not artificial,.....	Free
249	" mineral waters, artificial,.....	20%
264	BIAS velveteen dress facings, as manufactures of cotton (G. A. 2075),.....	35%
276	BIBS, plain and embroidered, as cotton wearing apparel (G. A. 1905)	50%
60	BICARBONATE of potash (G. A. 548; S. 4117),.....	25%
64	" soda, per pound,.....	1½¢
54	BICHROMATE of potash,.....	25%
66	" soda.....	25%
	BICYCLES, as personal effects (S. 14368),.....	Free
	" as personal effects, not free (G. A. 86, 1297),.....	
177	" axles, nuts and screws for, as manufactures of steel (G. A. 2220),.....	35%
122	" steel tubes for (S. 11040). See Steel,.....	
122	BILLETS, steel (S. 6544, 7359). See Steel,.....	
122	" for bicycle tubes (G. A. 1453). See Steel,.....	

PAR.	ARTICLE.	RATE.
320	BILLIARD balls and bagatelle balls of ivory, bone or other material,	50%
354	" balls, blocks of ivory sawed for (G. A. 861, 1233),.....	35%
354	" balls, partly manufactured ivory (G. A. 1831),.....	35%
SEC. 3.	" chalk, cubes covered with paper (S. 14200 ; G. A. 616),.....	20%
	BILLS of lading required on entry to show consignee or owner. See Reg. Art. 274 (S. 9432, 10205),.....	
399	BINDING twine, made in whole or in part from istle or Tampico fiber, manilla, sisal grass or sunn, of single ply, not over 600 feet to the pound,.....	Free
264	BINDINGS, cotton, not trimmings, dutiable as manufactures of cotton.....	35%
286	" elastic or non-elastic, made of wool, worsted, hair of the camel, goat, alpaca or other animal,.....	50%
277	" linen, not trimmings, as manufactures of linen,.....	35%
298	" silk, elastic or non-elastic (S. 10506),.....	45%
60	BIRCH tar, as a distilled oil (G. A. 1105, 1364),.....	25%
470	BIRD peppers or chillies, unground (G. A. 793, 2061 ; S. 14742, 14787),	Free
401	BIRDS,.....	Free
471	" eggs (game-birds eggs prohibited),.....	Free
328	" dressed and finished, suitable for millinery ornaments (G. A. 31, 1019, 1428),.....	35%
399	" skins, prepared for preservation, but not further advanced in manufacture (G. A. 315),.....	Free
400	" stuffed, not suitable for millinery ornaments, crude, not dressed (S. 5930, 10253),.....	Free
SEC. 3.	BISCUITS and crackers, unenumerated manufactured articles,...	20%
14	BISMARCK brown, as a coal tar color (S. 3927),.....	25%
402	BISMUTH (S. 8868),.....	Free
60	" salts of, as a chemical compound,.....	25%
321	BISQUE dolls (G. A. 1543, 1546),.....	25%
85	" figures, bric-a-brac, decorated, not dolls (G. A. 1999),	40%
82	" ware, not decorated,.....	35%
83	" ware, painted, tinted, stained, enameled, printed, gilded or otherwise decorated,.....	40%
60	BISULPHATE of lime and lampblack as a chemical compound (G. A. 1576),.....	25%
177	BITS, steel, for augers, as manufactures of metal,.....	35%
177	" saddlery, as manufactures of metal,.....	35%
470	BITTER apple, colocynth,.....	Free
216	" oranges, dutiable as oranges (G. A. 1926). See Oranges,.....	
240	BITTERS, all kinds containing spirits, n. o. p. f. per proof gallon, ..	\$1 80
58	" medicinal (S. 10418, 11138), per pound,..... (but not less than 25%).	50%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
390	BITUMEN, crude or dried (S. 4753),.....	Free
318½	BITUMINOUS coal (G. A. 12, 1065), per ton,.....	40¢
40	BLACK, bone,.....	20%
40	“ from ivory, bone or vegetable, dry or ground in oil.....	20%
40	“ lamp,.....	20%
592	“ lead or plumbago,.....	Free
653	“ oxide of tin,.....	Free
40	“ paint,.....	20%
595	“ salts or carbonate of potash,.....	Free
	“ taggers iron and steel (G. A. 430, 906),.....	
119	BLACKING of all kinds (G. A. 720),.....	20%
129	BLACKSMITHS' hammers and sledges, iron or steel, per pound,....	1½¢
403	BLADDERS, crude, salted for preservation, unmanufactured, n. o. p. f.,.....	Free
403	“ fish, dried and split (G. A. 1821),.....	Free
351	“ manufactures of, or of which bladders are component of chief value, n. o. p. f. (S. 9484),.....	25%
37	BLANC fixe or artificial sulph. of barytes,.....	25%
311	BLANK books of all kinds,.....	20%
282	BLANKETS over 3 yards in length, if valued at not over 50¢. per pound,.....	40%
“	“ over 3 yards in length, if valued at over 50¢ per pound,.....	50%
“	“ wool, valued at not more than 30¢ per pound,.....	25%
“	“ valued at over 30¢ and not more than 40¢ per pound,.....	30%
“	“ valued at over 40¢ per pound,.....	35%
“	“ over three yards in length pay same duty as woolen cloths.	
264	“ endless, cotton and rubber, cotton chief value (S. 8226),.....	35%
283	“ endless felts, manufactures of wool (G. A. 664). <i>See Woolens.</i> machine and printers', according to material (G. A. 664),....	
154	BLANKS for railway tires, without regard to degree of manufacture, per pound,.....	1¼¢
327	BLASTING caps, per thousand,.....	\$2 07
325	“ explosives valued at not over 20¢ per pound,.....	5¢
“	“ valued at over 20¢ per pound,.....	8¢
276	BLEACHED cotton, Swiss hemstitched trimmings in strips (G. A. 2367).....	50%
16½	“ grasses (G. A. 868),.....	10%
19	“ isinglass (G. A. 338),.....	25%
303	“ straw pulp as wood pulp (G. A. 1128),.....	10%
60	BLEACHING liquid, chem. comp. (S. 10006),.....	25%
537	“ powder or chloride of lime (G. A. 934),.....	Free
411	BLIND, books and music in raised print for,.....	Free
352	BLINDS, bamboo (S. 7651),.....	25%

PAR.	ARTICLE.	RATE
211	BLOATER paste, dutiable as fish in cans (G. A. 1250; S. 14267), per pound.....	1/2¢
209	BLOATERS in salt or brine, per pound,.....	3/4¢
653	BLOCK tin,.....	Free
683	BLOCKS for wood paving, unmanufactured (S. 5867),.....	20%
106	" granite, polished for monuments (G. A. 1134),.....	30%
679	" last, wagon, oar, gun, heading and similar blocks, rough hewn and sawed only (S. 8111),.....	Free
166	" of lead, per pound,.....	1¢
174	" of zinc, per pound,.....	1¢
404	BLOOD, dragon's,.....	Free.
404	" dried,.....	Free
122	BLOOM ends, as steel in forms and shapes (S. 6544, 7359). See Steel.....	
111	BLOOMS, iron, per pound. See Iron,.....	10¢
111	" iron (charcoal), per ton,.....	\$12 00
154	" for railway tires, without regard to degree of manufacture,.....	35%
470	BLUE galls, as nutgalls,.....	Free
63	" mottled Castile soap (G. A. 1832),.....	20%
48	" paint, n. o. p. f.....	25%
38	" paint or colors, Chinese blue, in pulp or water, dry or in oil, per pound,.....	6¢
38	" paint, Berlin and Prussian blue, in pulp or water, dry or in oil, per pound,.....	6¢
59	" mass (S. 620),.....	25%
38	" all others, containing ferro-cyanide of iron, dry or in oil, per pound,.....	6¢
43	" wash, containing ultramarine, per pound,.....	3¢
14	" wash, so-called, coal tar colors (G. A. 1346, 1565),.....	25%
43	" ultramarine, per pound,.....	3¢
405	" vitriol or sulphate of copper,.....	Free
310	BOARD card (G. A. 634),.....	20%
310	" straw, as paper n. o. p. f. (G. A. 770),.....	20%
676	BOARDS, sawed. See Lumber,.....	
535	BOATS, life, imported by societies for saving life,.....	Free
264	BOBBINET, cotton or linen (S. 10064; G. A. 612),.....	35%
292	BOCKINGS, printed, colored or otherwise,.....	25%
352	BODKINS of bone or horn,.....	25%
354	" of ivory,.....	35%
150	" of metal (G. A. 237),.....	25%
109 1/2	BOG iron ore, dutiable as iron ore (G. A. 2048), per ton,.....	40¢
336	" oak jewelry as imitation of jet,.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
102	BOHEMIAN glassware (G. A. 420) n. o. p. f.,	20%
130	BOILER or other tubes, pipes, flues, or stays of wrought iron or steel,	25%
114	" plate iron or steel. (<i>See iron.</i>).....	
110	" plate iron or steel shearings of, as scrap steel (G. A. 639; S. 9490), per ton,.....	\$4 00
61	BOLE, Armenian, a cosmetic (S. 3342),	40%
406	BOLOGNA sausages (S. 7361),	Free
406	" sausages, canned (G. A. 867; S. 5472),	Free
131	BOLT-blanks, of iron or steel, per pound,	1½¢
• 407	BOLTING cloths, specially for milling purposes, not suitable for manufacture of wearing apparel (G. A. 351, 409, 1238; S. 10626, 10645, 10798, 10914),.....	Free
302	" for manufacture of wearing apparel (S. 10272, 10626, 10645), as manufacture of silk,.....	45%
268	BOLT-rope as cordage,	10%
177	BOLTS, iron, for doors, etc., manufactures of metal,.....	35%
131	" iron, with or without threads or nuts, of iron or steel, per pound,	1½¢
673	" shingle, handle, leading and stave,.....	Free
SEC. 9. BONDED manufacturing warehouses. (<i>See Warehouses.</i>).....		
SEC. 21. " warehouses for smelting and refining metals,.....		
BONDS, Custom House, cancellation of, verification of landing certificates (S. 14568; <i>See Customs regulations 1892</i>),		
408	BONE, ash, fit only for fertilizing purposes,.....	Free
352	" crosses, not jewelry (G. A. 865),.....	25%
320	" balls, billiard and bagatelle,.....	50%
40	" black,	20%
317	" buttons,.....	35%
10	" char for decolorizing sugars,.....	20%
320	" checkers, chessmen, dice, draughts, billiard balls, etc.,.....	50%
408	" dust, fit only for fertilizing purposes,.....	Free
352	" manufactures of, or of which bone is component of chief value, n. o. p. f.,	25%
19	" size, as glue (G. A. 349),	25%
317	" sleeve buttons, as buttons (G. A. 957),.....	35%
408	BONES, crude, not burned, calcined, ground, steamed or manufactured,	Free
326½	" or castinets (S. 2510), as musical instruments,.....	25%
170	BONNETS and hat pins, imitation gold and silver, not jewelry (G. A. 1659, 1671, 1687),	25%
352	" forms and flats, of straw, not free (G. A. 1168),.....	25%

PAR.	ARTICLE.	RATE
417	BONNET, braids, plaits, laces, etc., of straw, chip, grass, etc., suitable for making or ornamenting,.....	Free
352	" straw (G. A. 625, 996),.....	25%
86	BOOK binders' agates, plain,	30%
341	" binders calf, kangaroo, sheep and goat, including lamb and kid, dressed and finished,	20%
277	" binders flax, webbing, as linen cloth (G. A. 1000),.....	35%
411	BOOKS and pamphlets printed exclusively in languages other than English (G. A. 1093, 1094, 1262, 1733),.....	Free
410	" and periodicals, devoted to original scientific research and publications issued to subscribers by scientific and literary associations or academies,.....	Free
410	" and periodicals published by individuals for gratuitous private circulation,.....	Free
410	" and public documents, issued by foreign governments,.....	Free
313	" and pencils, memorandum, as entireties (G. A. 1180),.....	20%
411	" and music in raised print for the blind,.....	Free
311	" blank of all kinds,.....	25%
311	" engravings and pamphlets, bound or unbound,.....	25%
359	" cigarette and book covers, as smokers' article,.....	50%
307	" copying,.....	35%
	" copyrighted in U. S., importation prohibited (S. 7759),.....	
412	" engravings, photographs, etchings, bound or unbound, maps and charts imported by authority and for the use of the United States or for the Library of Congress,.....	Free
410	" engravings, photographs, bound or unbound, etchings, music, maps and charts which shall have been printed more than twenty years at date of importation (G. A. 426, 1865),.....	Free
414	" libraries, usual furniture and similar household effects of persons or families from foreign countries, if used abroad not less than one year and not intended for any other person or persons, nor for sale,.....	Free
413	" maps, music, lithographic prints and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for educational, philosophical, literary or religious purposes or for the encouragement of the fine arts or by order of any college, academy, school or seminary of learning or any state or public library,.....	Free
	" books, magazines and other periodicals, published and imported in successive parts, numbers or volumes, when entitled to be imported free of duty, only one declaration is required for any series (G. A. 696, 786, 1188, 1724), ACT June 10, 1890,.....	Free

SCHEDULE OF DUTIES.

265

PAR.	ARTICLE.	RATE
	Books needle (so-called) not books (G.A.969), but dutiable as entireties (S. 7555, 9420; G. A. 969),.....	
313	" picture in relief, not printed (G. A. 1399),.....	20%
596	" professional; implements, instruments and tools of trade, occupation or employment, in the actual possession at the time of persons arriving in the United States, but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment or for any other person or persons or for sale (S. 5908, 7009, 7048, 7241, 7321, 7485, 7658, 7768, 7833, 8021, 8191, 8378, 8818, 9232, 9352, 9602, 9633, 9660, 10371, 10405, 10967, 11795, 12069, 12126, 12199, 12583, 12629, 13763, 13771, 13785, 13789, 14003, 14049, 14175, 14548),.....	Free
	" sample (G. A. 1710) not free,.....	
283	BOOT laces or lacets, wool, if valued at not over 50¢ per pound,.....	40%
	" " " " if valued at over " "	50%
263	" shoe and corset lacings, cotton or linen,.....	45%
302	" " " " silk,.....	45%
284	BOOTS and shoes, Arctic, wool and rubber, wool chief value (S. 8455)	
	" valued at above \$1 50 per pound,.....	50%
	" " less " "	45%
352	" India rubber,.....	25%
341	" leather,.....	20%
2	BORACIC acid, per pound,.....	3¢
10	BORATE of lime, per pound,.....	1½¢
10	" of soda, "	2¢
10	BORAX, crude, per pound,.....	2¢
10	" refined, "	2¢
467	BORT or diamond dust,.....	Free
625	BOTANY, specimens of, or objects of science. See Specimens,.....	Free
	BOTTLES, capacity of, various brands, ale, beer and porter (S.6191)	
245	" containing ale, porter and beer (G. A. 123, 399),.....	Free
248	" containing ginger ale or ginger beer,.....	Free
244	" containing still wine, ginger wine, ginger cordial, and vermouth.....	Free
88	" covered with straw, as entireties (S. 8046),	
	" cut or plain. (See Glass.).....	
	" empty, labeled, corked and boxed (G. A. 1569), not entireties, but separable. (See Glass.).....	
	" feeding, with attachments (G. A. 1325), not entireties,.....	
90	" glass, engraved, etc. (See Glass.).....	40%
83	" ink, stoneware (G. A. 564),.....	20%

PAR.	ARTICLE.	RATE
90	BOTTLES, opal glass, as opal glassware,	40%
177	" patent stoppers for, (G. A. 1541), metal chief value,.....	35%
387	" quicksilver, returned,	Free
	" with rubber stoppers (G. A. 1356.) (See Glass.).....	
88	" sand blast, lettered (G. A. 716), per pound,.....	¾¢
	" silver scent bottles, not jewelry (G. A. 1005, 1882),.....	
	" siphon (G. A. 787.) (See Glass.).....	
161	BOTTOMS, copper,.....	20%
	BOUGIES, (surgical instruments), according to material,.....	
264	" cotton and gum, manufactures of cotton (G. A. 1326),.....	35%
177	" metal, as manufactures of metal,.....	35%
162	BOUILLONS, or metal thread (S. 6149),.....	25%
182	BOUNTY on sugar. (See Sugar.) (G. A. 1884),	
140	BOWIE knives, as hunting knives (G. A. 1487),.....	35%
326½	Bows and frogs for violins (G. A. 433, 451, 1503),.....	25%
180	Box shooks for sugar or packing boxes,.....	20%
684	" wood, rough,.....	Free
676	" wood, sawed,.....	Free
387	BOXES, American shooks returned as, n. o. p. f. (S. 5320, 5400),.....	Free
216	" American shooks, returned as when containing oranges and lemons, pay one half the duty imposed on foreign boxes,	15%
216	" of foreign manufacture containing oranges, limes and lemons,	30%
	Act June 10, 1890, boxes dutiable as outside coverings,.....	
313	" paper, as manufactures of paper,.....	20%
177	" music, as manufactures of metal (G. A. 526),	35%
180	" packing,	20%
263	BRACES, cotton,.....	45%
286	" elastic or non-elastic, made of wool, worsted, hair of the camel, goat, alpaca or other animal,.....	50%
300	" silk, elastic or non-elastic,.....	45%
336	BRACELETS, as jewelry,	35%
149	BRADS, cut of all kinds,	25%
417	BRAIDS and similar manufactures, composed of chip, straw, grass, palm leaf, willow, osier or rattan for making or ornamenting hats, bonnets and hoods,.....	Free
263	" cotton. (See cotton.) (S. 13653),.....	45%
263	" cotton tape, not (G. A. 1906),.....	45%
286	" elastic or non-elastic made of wool, worsted, hair of camel, goat, alpaca, or other animal (S. 5940),	50%
263	" feather stitched as cotton braid (S. 13653),	45%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
177	BRAIDS, metal (G. A. 644; S. 6149, 6547),.....	35%
263	" novelty herring bone stitch and feather stitch (G. A. 1301, 1431),	45%
309	" silk, elastic or non-elastic (G. A. 542, 1690, 1745, 1754),.....	45%
SEC. 5.	BRANDING, stamping, marking, labeling, etc. of imported goods,	
238	BRANDY and other spirituous liquors imported in casks of less capacity than fourteen gallons, forfeited to the United States,	
16	" coloring for (G. A. 168, 1372, 1418),.....	50%
237	" and other spirits manufactured or distilled from grain or other materials, n. o. p. f., per proof gallon,.....	\$1 80
244	" no additional duty for bottles (S. 6191, 9157),.....	
244	" packing of. (See Wines.).....	
241	" strength of proof. (See Spirits.).....	
177	BRASS chains (G. A. 101),.....	35%
159	" clippings and old brass,.....	10%
159	" in bars or pigs,.....	10%
177	" manufactures of n. o. p. f.,	35%
336	" or mock jewelry,.....	35%
159	" old, fit only for remanufacture,	10%
177	" so-called alloy, not brass (G. A. 1533),.....	35%
177	" wire (S. 10671; G. A. 255),	35%
161	BRAZIER'S copper,.....	20%
491	BRAZIL nuts, or cream nuts,.....	Free
414	" paste,	Free
SEC. 3.	" tea or matte (S. 3909) unenumerated.....	20%
181	" wood, sawed boards (G. A. 1503),	25%
418	BRAZILIAN pebbles unwrought or unmanufactured,.....	Free
140	BREAD KNIVES, all sizes,.....	35%
	BREAKAGE, there shall be no constructural or other allowance for on wines, liquors, cordials or other distilled spirits, (G. A. 90, 438, 1211). See Act June 10, 1890.	
416	BRECCA or breccia in blocks or slabs,.....	Free
143	BREECH-loading fire-arms,.....	30%
	BREMEN blue. See Blues, per pound,	6¢
44	BREWERS' compound, as varnish (S. 3484),	25%
	" and for the alcohol contained therein, per gall.,.....	\$1 32
684	BRIAR wood or briar root, and similar wood, unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted,.....	Free

86	BRICK, Bath (G. A. 1088, 1123),.....	30%
77	" Magnesian fire, per ton.....	\$1 00
76	" not glazed, enameled, ornamented, or decorated in any manner,.....	25%
76	" glazed, enameled, ornamented, or decorated.....	30%
671	BRIMSTONE, flowers of or sublimed,.....	20%
642	" crude, in bulk,.....	Free
	BRISLING. See Fish.	
420	BRISTLES, (S. 8667), crude, not sorted, bunched or prepared,.....	Free
314	" sorted, bunched or prepared for pound,.....	7½¢
310	BRISTOL board, as drawing paper (G. A. 1060),.....	20%
308	" as card board (S. 6463),	30%
584	BRITANNIA metal, and pewter. old, fit only to be remanufactured,	Free
177	" ware, manufactures of metal,.....	35%
233	BRITISH gum, or burnt starch, or dextrine, per pound,	1½¢
SEC. 3	" lustre (S. 491),.....	20%
177	BROCADE or bronze powder (G. A. 991),	35%
	BROCHE shawls, (See wool),.....	
	Brokerage and charges on invoices (G. A. 20, 1577).....	
SEC. 50	BROKERS, custom house, licenses to	
421	BROMINE.....	Free
14	BROMO-fluoresic acid, coal-tar color (G. A. 154),.....	25%
	BRONZE castings, when statuary and when not (G. A. 581, 1564, 1574, 1694).....	
160	" flitters, not bronze powder (G. A. 991),	40%
575	" casts, (S. 4228), if statuary.....	Free
177	BRONZES, imitation, (S. 6057, 7657),.....	35%
177	" manufactures of,.....	35%
160	" metal in leaf,.....	40%
160	" powder (G. A. 991),	40%
575	" statuary (G. A. 581, 727, 1433, 1435, 1564, 1574, 1694, 1704), if work of professional sculptor,.....	Free
336	BROOCHES as jewelry,.....	35%
422	BROOM corn,.....	Free
314	BROOMS of all kinds,.....	20%
14	BROWN crystals (S. 1035),.....	25%
	" hollands. See Linen,	
645	" wool grease,.....	Free
314	BRUSHES, dust, feather (S. 7015).....	35%
314	" flesh straps and gloves (G. A. 1313),.....	35%
314	" for hair, clothes, etc.,.....	35%
314	" powder-puffs, dutiable as (G. A. 1731),.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
177	BRUSHES throat swabs and other medical, metal chief value (G. A. 1355),.....	35%
289	BRUSSELS carpets, figured or plain,.....	40%
263	" cotton nets, black (G. A. 2165; S. 10256),.....	45%
291	" tapestry carpets, figured, plain or printed,.....	42½%
328	BRUYERE, for milliner's use, cotton (S. 5471),.....	35%
470	BUCHU leaves, crude,.....	Free
	BUCKLES, when dutiable as jewelry (G. A. 521, 1098, 1099, 893),.....	
264	BUCKRAMS, cotton (S. 9941; G. A. 1141),.....	35%
190	BUCKWHEAT flour, if from countries imposing no duty thereon, when exported from the United States,.....	Free
170	" otherwise,.....	15%
470	BUDS, as drugs,.....	Free
	" cassia, ground or powdered, per pound,.....	3¢
235	" ground and powdered, per pound,	3¢
329	BUFFALO skins as fur skins (S. 6078),.....	20%
99	BUGLES, glass beads strung,.....	10%
638	BUHR stones, as millstones,.....	Free
113	BUILDING forms, iron or steel, per pound,.....	1¢
105½	" or monumental stone, except marble unmanufactured or undressed, n. o. p. f. (G. A. 1134),.....	30%
106	" stone, except marble, n. o. p. f., hewn, dressed or polished,..	30%
113	BULB beams, iron or steel, per pound.....	1¢
470	BULBOUS roots and bulbs, as drugs,.....	Free
	" roots and bulbs, other than drugs (S. 6445, 8636, 9331),.....	Free
611	BULBS and bulbous roots, not edible, n. o. p. f.,.....	Free
423	BULLION, gold or silver (G. A. 913),.....	Free
162	BULLIONS, metal thread (G. A. 644),.....	25%
558	BULRUSHES,.....	Free
283	BUNION plasters, manufactured of wool (S. 6576). See woolens.	
283	BUNTING of wool, worsted, hair of camel, goat, alpaca, or other animal, n. o. p. f., if valued at not over 50¢ per pound,	40%
283	" if valued at over 50¢ per pound,.....	50%
424	BURGUNDY pitch,.....	Free
277	BURLAPS, embroidery, canvas not (G. A. 2136),.....	
	" jute padding, canvas, etc. (G. A. 448, 1129, 1254, 1276, 1426,...	35%
392½	" jute suitable for cotton bagging (G. A. 1362).....	Free
424½	" (S. 3481, 10231),.....	Free
594	BURNISHING stones,.....	Free
183	BURNT starch or glucose,.....	15%

PAR.	ARTICLE.	RATE
638	BURR stones in blocks, rough or unmanufactured, or bound up into mill stones,	Free
140	BUTCHERS' knives, forks and steels, all sizes,	35%
230	BUTTER cocoa (G. A. 645, 1174), per pound,	3½¢
568	" cocoanut (G. A. 2360),	Free
140	" knives, all sizes,	35%
194	" substitutes for, including oleomargarine, per pound,	4¢
194	BUTTERINE (G. A. 645, 1174), per pound,	4¢
315	BUTTON forms, lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for buttons exclusively (G. A. 220, 1209, 1239); S. 10570,	10%
317	BUTTONS, bone, wholly or partially manufactured (G. A. 957),	35%
316	" agate,	25%
177	" brass, (S. 9521, 10471),	35%
317	" glass, wholly or partially manufactured (G. A. 891, 1714),	35%
317	" horn, wholly or partially manufactured,	35%
317	" ivory and vegetable ivory, wholly or partially manufactured (G. A. 417, 1712, 1892),	35%
286	" made of wool, worsted, hair of the camel, goat, alpaca, or other animal,	50%
318	" papier mache, shoe buttons,	25%
354	" pearl disks for, manufactures of pearl, not buttons (S. 14282),	35%
316	" pearl, wholly or partially manufactured (G. A. 659), per line 1¢ button measure of ¼ of one inch, per gross and ...	15%
316	" shell, wholly or partially manufactured, per line 1¢ as above and	15%
318	" shoe, made of paper, board, papier mache, pulp, or other similar material, n. o. p. f.,	25%
300	" silk (S. 10551),	45%
	velvet (G. A. 201, 641, 1239), according to material of chief value,	
286	" of wool, worsted, etc., for tassels or ornaments,	50%
131	BUTTS and hinges, iron or steel, finished, per pound,	1½¢
497	" jute,	Free

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206½	CABBAGE seed (S. 6635, 7313),	10%
425	CABBAGES in all forms,	Free
181	CABINET furniture of wood,	25%
684	" woods in the log, rough or hewn,	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
181	CABINET sawed, not otherwise manufactured,.....	25%
Sec. 3.	veneers of, unenumerated,.....	20%
426	CABINETS of old coins and medals,.....	Free
625	" of specimens of natural history, etc., not for sale (S. 9211, 10446; G. A. 855),.....	Free
177	CABLE cores, gutta percha and copper (S. 10815),.....	35%
268	CABLES, composed in whole or in part of istle, Tampico fibre, manila and sisal grass or sunn,.....	10%
177	" made of copper wire (S. 1677, 3008),.....	30%
268	" made of hemp,.....	10%
124	" made of iron wire, pay the maximum rate on the wire used therein, and in addition, per pound,.....	1¢
61	CACHOUS, aromatic (S. 9132),.....	40%
427	CADMIUM,.....	Free
48	" yellow, as a pigment (G. A. 2049),.....	25%
59	CAFFEINE,.....	25%
568	CAJEPUT oil,.....	Free
8	CAKE, alum, per pound,.....	10¢
8	" aluminous, per pound,.....	10¢
622	" salt, or nitre cake,.....	Free
SEC. 3.	CAKES or crackers, edible, unenumerated,.....	20%
428	CALAMINE,.....	Free
470	CALAMUS root,.....	Free
24	CALCINED magnesia (S. 7574), per pound,.....	7¢
60	CALCIUM, chloride of (S. 9008),.....	25%
60	" santonate of (S. 9935),.....	25%
504	CALFS' hair, cleaned or uncleaned,.....	Free
	" manufactures of. See Wool,.....	
341	CALFSKINS, bookbinders' dressed and finished,.....	20%
341	" japanned (G. A. 272),.....	20%
505	" raw, dried, salted or pickled,.....	Free
341	" tanned and dressed, or tanned,.....	20%
470	CALISAYA bark,.....	Free
59	CALOMEL,.....	25%
189	CALVES, live,.....	20%
276	CAMEL, hair of, in form of roving, roping or tops,.....	20%
504	" hair, raw,.....	Free
314	" hair pencils,.....	35%
283	" manufactures of hair n. o. p. f., if valued at not over 50¢ per pound,.....	40%
283	" manufactures of hair n. o. p. f., if valued at over 50¢ per pound,.....	50%

PAR.	ARTICLE.	RATE
234½	CAMELIAS (G. A. 290),.....	10%
336	CAMEOS, in frames,.....	35%
338	" cut (S. 9211),.....	25%
336	" set in jewelry,.....	35%
102	CAMERAS, glass, chief value,.....	35%
	" as tools of trade of amateur photographers (S. 7739, 7772),...	Free
470	CAMOMILE flowers,.....	Free
429	CAMPHOR, crude,.....	Free
16½	" refined,.....	10%
684	" wood (S. 5271), in the log,.....	Free
181	" " sawed,.....	25%
	CANADA, goods in transit to and from, for exportation, not duti- able importations (S. 7172),.....	
611	CANARY seed, n. o. p. f.,.....	Free
	CANCELLATION of bonds. Landing certificates must be verified by oath of master and mate, or by custom-house cer- tificate (S. 14568),.....	
351	CANDLES and tapers, wax,.....	25%
	" carbon electric (S. 4815), according to material,.....	
	" wicking, cotton,.....	45%
183	CANDY, sugar,.....	35%
684	CANE, bamboo, rattan, reed, unmanufactured'.....	Free
684	" bamboo reeds, cut into lengths for canes.....	Free
179	" chair and reeds (G. A. 761),.....	10%
181	" finished walking sticks (S. 9067; G. A. 761),.....	25%
177	" with metal mountings, dutiable as manufactures of metal,	35%
470	CANELLA, alba bark,.....	Free
	CANS, exported, entitled to drawback of duty paid on imported material. See introduction on drawbacks,.....	
470	CANTHARIDES, Spanish flies,.....	Free
302	CANTON crapes, as manufactures of silk,.....	45%
	" flannels. See cottons. (S. 3422).....	
295	CANVAS, floor cloth,.....	30%
	" for embroidering (G. A. 873; S. 6362), as cotton cloth,.....	
277	" jute (S. 8320, 10231), as manufactures of flax,.....	35%
277	" linen, as manufactures of flax.....	30%
277	" padding, as manufactures of flax (G. A. 2213),.....	33%
	" sail, cotton as cotton cloth,.....	
513	CAOUTCHOUE, or crude rubber,.....	Free
177	CAPADASTRAS, manufactures of metals (S. 8549),.....	35%
198	CAPERS, pickles.....	30%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
327	CAPS, blasting, per 1000,.....	\$2.07
"	" fez, felted knit fabrics (G. A. 938),.....	
353	" fur (G. A. 537.).....	30%
327	" percussion (S. 2148, 2150, 9564),.....	30%
284	" Scotch woolen (G. A. 456), as woolen wearing apparel. See woolens,.....	
233	CAPSICUM or red pepper, unground, per pound,.....	2½¢
233	" " ground, " 	3¢
59	CAPSULES, as medicinal preparations,.....	25%
177	" covers for bottles, manufactures of metal,.....	35%
240	CARACO, spirituous beverage (G. A. 829), per gal.....	\$1.80
102	CARAFES, with compartments, not bottles (G. A. 1454),.....	35%
611	CARAWAY seed, n. o. p. f.,.....	Free
568	" oil of.....	Free
363	CARBOLIC acid (S. 6499 ; G. A. 463, 942).....	Free
59	" sheep wash (S. 8182, 8782),.....	25%
408	CARBON, animal, fit only for fertilizing purposes,.....	Free
40	" bone black,.....	20%
177	" candles, for electric lights, chief value (S. 4815),.....	35%
181	CARBONS, bamboo splints for electric lights (G. A. 1620),.....	25%
543	CARBONATE, mineral of magnesia.....	Free
24	" of magnesia, medicinal, per pound,.....	3¢
595	" of potash, or black salts (G. A. 1249),.....	Free
640	" mineral of strontia,.....	Free
60	" of sodium, chemical compound (G. A. 1347, 1862),	25%
279	CARBONIZED noils,.....	20%
279	" wool,.....	20%
387	CARBOYS of American manufacture. See casks,.....	Free
88	" glass, covered or uncovered, filled or unfilled, per pound,..	¾¢
338	CARBUNCLES, as precious stones, cut but not set.....	25%
"	" " " " set,	30%
224½	CARCASSES, fresh beef, mutton and pork (S. 2325, 7202),.....	20%
611	CARDAMON seed, n. o. p. f.,.....	Free
308	CARDBOARDS of paper (G. A. 634, 770),.....	30%
132	CARD clothing (S. 8973; G. A. 1479. 1790), made from tempered steel wire, per square foot,.....	40%
132	" " all other per square foot,.....	20%
685	" waste,.....	Free
279	CARDED waste,.....	20%
298	CARDED or combed silk,.....	20%

PAR.	ARTICLE.	RATE
	CARDIGAN jackets, etc. See wool.....	
313	CARDS, blank, paper,.....	20%
575	" gelatine, hand painted, suitable as paintings (G. A. 1572)....	Free
312	" playing (S. 8617, 10154, 11518; G. A. 284), in packs of not over 54 cards, per pack 10¢ and.....	50%
	and at a like rate for any number in excess.....	
311	" printed,.....	25%
	" Sunday school, Christmas. See lithographs (G. A. 1257),.....	
48	CARMINES.....	25%
338	CARNELIAN, as precious stones, not set,.....	25%
	" " " set,.....	30%
181	CARPET beaters, rattan (S. 7188),.....	25%
296	" bedsides, same duty as is provided for carpets of which they are made.....	
294	CARPETING, felt, figured or plain (G. A. 1063),.....	30%
294	CARPET druggets and bockings, printed, colored or otherwise (S. 10111),.....	30%
216	" mats, rugs for floors, scenes, covers, hassocks, art squares, same duty as carpets of which made.....	
296	" rugs for floors, same duty as carpets of like character (S. 9174),.....	
277	" rugs of jute, not carpet rugs (G. A. 698),.....	35%
	CARPETS,.....	
287	" Aubusson, Axminster, mouquette and chinille, figured or plain (G. A. 629),.....	40%
289	" Brussels, figured or plain,.....	40%
291	" " (tapestry) and carpets and carpeting, figured or plain, of like character, painted on the warp or other- wise (S. 6060),.....	42½%
289	" Byzantine (S. 6538),.....	40%
292	" chain, Venetian,.....	32½%
273	" cork, figured or plain, if valued at not over 25c per sq. yard, " " " " over 25c " " " "	25%
295	" cotton and grass, not Chinese matting (G. A. 2244),.....	30%
295	" horse-hair, as carpets n. o. p. f. (G. A. 1911),.....	30%
294	" felt,.....	30%
269	" Japanese jute rugs (G. A. 717, 2052),.....	20%
295	" jute velvet (G. A. 2123),.....	30%
295	" Kalnuc (S. 10038),.....	30%
292	" treble ingrain,.....	32½%
263	" two-ply ingrain,.....	30%
290	" velvet, tapestry velvet, and carpets of like character or plain, printed on the warp or otherwise,.....	40%
287	" woven whole for rooms (G. A. 421; S. 6060, 7474, 8588),.....	40%
293	" wool, Dutch,.....	30%
259	" jute, if pile fabric (G. A. 698),.....	46½%
269	" jute or hemp (G. A. 698),.....	20%

* These rates of duty on woollen carpets do not take effect until January 1st, 1895.

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	CARPETS portions of, composed wholly or in part of wool, flax or cotton, subject to duty on like carpets or carpeting,.....	
288	" Saxony, Wilton and Tournay velvet, and all carpets of like character,.....	40%
290	" velvet and tapestry velvet,.....	40%
295	" wool, flax or cotton, or in part of either, n. o. p. f.,.....	30%
	CARRIAGE aprons, according to material of, chief value (G. A. 1948).....	
	" furniture and hardware, dutiable according to material	
	" and parts of, according to material (G. A. 331, 700, 1734),.....	
	" not as household effects (G. A. 464),.....	
283	" robes and rugs, dutiable as manufactures of wool (S. 7298), if valued at not over 50¢ per pound,.....	40%
	" over 50¢ "	50%
113	CAR-TRUCK channels, iron or steel (S. 9864), per pound,.....	10¢
	CARS passing to and from Canada (S. 9549, 9688, 11630),.....	Free
177	CARTRIDGES and cartridge shells (S. 6634),.....	35%
177	" central fire cases (shells) (S. 3846, 6634),.....	35%
38	CARVING knives, forks and steels, all sizes, finished and unfinished, if valued at over \$4.00 per dozen,.....	45%
	all other,.....	35%
470	CASCARILLA bark,.....	Free
387	CASKS, barrels, carboys, bags and other vessels of American manufacture, filled with American products, or exported empty and returned filled,.....	Free
180	" empty,.....	20%
	CASES of glass, for Roquefort cheese, not unusual coverings (G. A. 2183).....	
	" packing, of American shooks, when filled,.....	Free
326½	" violin,.....	25%
173	" watch, as parts of watches,.....	25%
646	CASSAVA or cassada or tapioca (S. 9031),.....	Free
626	CASSIA and cassia buds, unground,.....	Free
568	" oil of (S. 4039; G. A. 1414),.....	Free
626	" vera (cassia and cassia buds), unground,.....	Free
653	CASSITERITE, or black oxide of iron,.....	Free
296	CASSOCKS or hassocks, dutiable according to material,.....	
	" as regalia (S. 5942, 7135),.....	
63	CASTILE soap (G. A. 1358, 1832),.....	20%
	" weight of (G. A. 245),.....	
326½	CASTINETS, wood, so-called "bones" (S. 2510),.....	25%
136	CAST hollow-ware, crated, glazed or tinned, per pound,.....	2¢

PAR.	ARTICLE.	RATE
134	CASTINGS, iron n. o. p. f., (G. A. 536, 693, 903, 1451), per pound,.....	8-10¢
135	" malleable iron n. o. p. f. (S. 8180), per pound,	2¢
122	" steel, dry sand, loan or iron molded. (See Steel).....	
134	CAST IRON, irons, sad irons, tailors' irons, hatters' irons, per pound,	10¢
133	" pipe of every description, per pound,.....	10¢
134	" plates for stoves, per pound,	10¢
134	" stoves, per pound,.....	10¢
134	" vessels,.....	10¢
430	CASTOR or castoreum,.....	Free
205	" beans or seeds, per bushel of 50 pounds, (S. 7919),	25¢
27	" oil (S. 5914, 7011), per gallon,.....	35¢
603	CASTS of bronze, specially imported for schools, etc., if statuary,...	Free
470	CATECHU or cutch (G. A. 642),.....	Free
310	CAT gut, manufactures of, or of which cat gut is component of chief value, n. o. p. f.,	25¢
431	" racquet strings (G. A. 311, 34),.....	Free
326½	" violin strings (G. A. 88, 311),	25¢
431	" unmanufactured in strings or cords (G. A. 567),.....	Free
431	" worm gut or "leaders" (G. A. 567),	Free
	CATHETERS, dutiable, according to material (G. A. 514, 666),	
504	CATTLE hair, cleaned or undressed, drawn or undrawn, n. o. p. f.,	Free
SEC. 17.	" neat, importation of,	
	" quarantine of on Canadian frontier required (S. 13717),.....	
198	CAULIFLOWERS in salt or brine (S. 10597),.....	30¢
207	" in natu-al state,	10¢
595	CAUSTIC potash, including refined in sticks or rolls,.....	Free
65	" soda (S. 4066, 4118), per pound,.....	½¢
471	CAVIARE, fish eggs (G. A. 372),	Free
235	CAYENNE pepper, unground, per pound (S. 14742),.....	2½¢
235	" ground (G. A. 363, 793), per pound,.....	3¢
673	CEDAR fence and paving posts (G. A. 923),.....	Free
684	" in the log, rough or hewn,	Free
681	" pickets and palings,	Free
181	" lumber, sawed,	25¢
682	" shingles (G. A. 719),	Free
674	" timber, etc., hewn and sawed and for wharves,.....	Free
675	" squared and sided,.....	Free
568	CEDRAT or citron oil,.....	Free
207	CELERY in natural state,	10¢
198	" salt (S. 6080),.....	30¢
470	" seed, as drugs (G. A. 1375),	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	CELLULOID. (See Collodoin.)	
15	" balls, as manufactures of collodoin (G. A. 1644),.....	45%
15	" hair pins, not jewelry (G. A. 476, 535, 701, 1829),.....	45%
15	" memorandums or tablets (G. A. 879),.....	45%
SEC. 3.	CEMENT, India rubber (G. A. 1963),.....	20%
77	" all other except hydraulic, n. o. p. f.,	10%
77	" Roman, Portland, and other hydraulic cement, in barrels, sacks or packages, per 100 pounds, including weight of barrels or packages (S. 8507, 9375; G. A. 556),.....	8¢
59	CERATES, as medicinal preparations,.....	25%
432	CERIUM,	Free
14	CERULEINE, (coerulein) as a coal tar color (S. 5113, 8768; G. A. 1424.	25%
292	CHAIN, Venetian carpets,.....	32½%
137	CHAINS of all kinds, iron or steel (S. 5948, 8740, 9213, 9843),.....	30%
336	" as jewelry,.....	35%
177	" brass or copper (S. 10410),	35%
137	" steel watch chains (G. A. 384, 600, 953, 955),.....	30%
336	" white metal, watch as jewelry (S. 8830; G. A. 1450),	35%
179	CHAIR, cane or reeds, wrought or manufactured from rattans or reeds G. A. 1665),	10%
181	CHAIRS, as furniture (S. 9536),	25%
177	" iron and steel railway,.....	35%
	" made of Aubusson tapestry, not wood furniture (G. A. 1646),	
177	" metal, n. o. p. f.,.....	35%
SEC. 3.	CHALK, billiard cubes covered with paper (S. 14200; G. A. 616),	20%
11	" French (G. A. 1196),.....	20%
11	" precipitated,.....	20%
11	" prepared.....	20%
11	" preparation of n. o. p. f.,.....	20%
11	" red,.....	20%
433	" unmanufactured,	Free
353	CHAMOIS leather toilet mats (S. 8789),.....	30%
341	" skins dressed and finished,.....	20%
	" skins, unfinished (G. A. 806),.....	
470	CHAMOMILE flowers,.....	Free
568	" oil,....	Free
243	CHAMPAGNE. (See wines).....	
	" bottles, no separate duty upon.....	
	CHANGE in punctuation in tariff laws (G. A. 414, 806, 877).....	
113	CHANNELS, car truck, iron or steel (S. 9864), per pound,.....	10%
	CHANTILLY laces, silk and mohair, dutiable according to material of chief value (G. A. 2386).....	

PAR.	ARTICLE.	RATE
434	CHARCOAL (S. 7170),.....	Free
408	" animal (G. A. 1739),.....	Free
III	" iron, rolled in bars (G. A. 680), per ton,.....	\$12 00
	" sticks or fusians, not crayon (G. A. 1819).....	
	CHARGES on invoices, what are dutiable must be specified in detail. See Act June 10, 1890.....	
"	boxes and making up (Act 1883), packing cases (G. A. 1890, 4, 205).....	
"	entered as part value, not a clerical error (G. A. 1190, 1198, 1202, 1203, 1299,.....	
"	fees for gauging exported rum for statistical purposes (G. A. 1826)	
"	for commission and brokerage when dutiable (G. A. 1182); (Act 1883); 5, 20, 79, 921; Act 1890, 1577; 1202, 1299.	
"	for cutting cloth into lengths (G. A. 131).....	
"	for measuring lace, dutiable (G. A. 1828).....	
"	for packing, press-packing, lot money transportation, etc. (G. A. 1162, 1525, 1626, 585.....	
"	goods detained at quarantine (G. A. 1149).....	
"	goods in transit (G. A. 1933).....	
"	inland transportation (G. A. 1525, 120, 15, 1605, 1816, 1827).....	
"	legalization not dutiable (G. A. 917).....	
"	lot money (G. A. 1626).....	
"	manifests, etc., for weighing emballeur, etc. (G. A. 76, 153, 24, 25, 49, 585),.....	
"	manufacturers profit, commission on (G. A. 1199),.....	
"	must be specified (G. A. 784, 1660),.....	
"	on wool (G. A. 1909).....	
"	overtime (G. A. 1524),.....	
"	pro rating on hosiery, etc (G. A. 525, 1672),.....	
"	"putting up and knocking down" machinery not dutiable (G. A. 1806).....	
"	rugs from China (G. A. 1216),.....	
"	skins, fur (G. A. 836),.....	
"	slippers, embroidered and cotton embossing (G. A. 196, 264,)	
"	when dutiable, also weighing. See weighing (G. A. 447).....	
"	winding, skinning and hanking worsted yarn (G. A. 930),...	

CHEMICAL, COMPOUNDS AND SALTS.

ACETATE of copper, not verdigris (G. A. 1860),.....
ACETONE (G. A. 886, 887),.....
ACTENELID (G. A. 553),.....

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
CHEMICAL COMPOUNDS.		
	BETA-NAPHTHAL (G. A. 801),.....	
	BICARBONATE potash (G. A. 548),.....	
	BI-SULPHIDE carbon (G. A. 637, 699),.....	
	BI-SULPHITE lime and lamp black (G. A. 1576),.....	
	CHLORIDE of zinc (G. A. 1576),.....	
	CHLORIDE of magnesium (G. A. 2051),.....	
	DIMETHYL aniline (G. A. 27),.....	
	EIKONOGEN, not, but coal car preparation (G. A. 1345).....	
	EXTRACT of logwood (G. A. 577),.....	
	EXTRACT of quercitron (G. A. 989, 1289),.....	
	GALLOFLAVIN (G. A. 1449),.....	
	NAPHTHIONATE of soda (G. A. 28, 776),.....	
	NITRATE of soda (G. A. 733),.....	
	NOIRE solide, or steam black, as (G. A. 1868),.....	
	PEPTONE mercury sulphate (G. A. 1347),.....	
	RESORCINE (G. A. 506),.....	
	SO-CALLED, liquid albumen (G. A. 1390),.....	
	THEO-CHROMOGEN, or toluidine sulph acid (G. A. 1839).....	
	TOLUIDINE, or primuline sulph. (G. A. 1073),.....	
	TONKA beans, crystal or powder, not (G. A. 1923),	
	CHEMICAL glassware, certain, so called (G. A. 671),.....	
	“ evaporating dishes, not (G. A. 1904),.....	
	“ Geissler tubes, not (G. A. 1337),.....	
	“ graduates, not (G. A. 1795),.....	
	“ hydrometers, thermometers, spirit levels, etc. (G. A. 941, 1228, 1335),.....	
	“ siphon, and other tubes and tubing (G. A. 950, 1598, 1807),.....	
	“ urinometers (G. A. 941),.....	
	“ watchmakers' materials, watch hammers, Rupert's tears, etc. (G. A. 1333, 1359),.....	
	“ wool glass, as (G. A. 1365),.....	
84	CHARMS, chinaware, etc., not decorated,.....	30%
84	“ chinaware, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated,	35%
336	“ jewelry,.....	35%
311	CHARTS,.....	25%
308	“ lithographic. See Lithographs,.....	
412	“ for the United States.....	Free
	CHASUBLES, and vestments, as wearing apparel, not regalia (G. A. 1369),.....	
320	CHECKERS, checquers or draughts,.....	50%

PAR.	ARTICLE.	RATE
195	CHEESE, per pound,.....	4¢
"	boxes, as packing cases (G. A. 1087),.....	
140	knives, all sizes, finished and unfinished,.....	35%
"	glass cases for, not unusual coverings (G. A. 2183),.....	
363	CHEMICAL acids, all, n. o. p. f.,.....	Free
"	apparatus, imported for societies or colleges,.....	Free
60	compounds, n. o. p. f. (G. A. 699),.....	25%
60	salts, n. o. p. f.,.....	25%
60	salts, chloride of magnesium (G. A. 2051),.....	25%
301	wood pulp, bleached or unbleached,.....	10%
102	utensils (G. A. 671, 941, 950),.....	35%
585	utensils, specially imported by institutions,.....	Free
287	CHENILLE carpets, figured or plain,.....	40%
260	" carpets, of cotton,.....	40%
260	" curtains, table covers, etc.,.....	40%
"	drapery, so-called, as pile fabrics (G. A. 1720),.....	
299	" " if silk, chief value, per pound,..... (but not less than 50%),	\$1 50
299	CHENILLES silk (S. 7994), per pound,..... (but not less than 50%).	\$1 00
188	CHEROOTS, including wrappers (See Cigars), per pound,.....	\$4 00 and 25%
489	CHERRIES, green, ripe or dried, n. o. p. f.,.....	Free
247	CHERRY juice, n. o. p. f., containing 18% or less of alcohol (G. A. 767, 1183, 1322, 1597), per gallon,.....	50¢
247	" " containing over 18% of alcohol, per gallon,.....	\$1 80
SEC. 3.	" syrup, dutiable as a non-enumerated manufactured article (G. A. 2453),.....	20%
684	" wood, n. o. p. f. in the rough or cut into lengths for sticks,...	Free
320	CHESS-MEN and chess-balls of ivory, bone or other material,.....	50%
18	CHESTNUTS, extract of (S. 3412),.....	10%
SEC. 3.	" flour of (G. A. 722),.....	20%
470	CHIAN turpentine (S. 4701, 5114), crude as resin,.....	Free
59	" " (S. 5114), prepared for use,.....	25%
227	CHICORY prepared, not coffee substitute, (G. A. 1215, 1133), per pound,.....	2¢
227	" paste (S. 1509), per pound,	2¢
227	" root, burnt or roasted, ground or granulated, or in rolls or otherwise prepared, n. o. p. f. (S. 4358), per pound,...	2¢
435	" root, raw, dried or undried, but unground,.....	Free
	CHIEF value, what constitutes material of, U. S. Supreme Court, 135 U. S. p. 237 (S. 13650),.....	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
622	CHILLIES or peppers ground, per pound,.....	3¢
622	" or peppers, unground,.....	Free
177	CHIMES of bells, as manufactures of metal (S. 9414),.....	35%
82	CHINA clay or kaolin (S. 5367), per ton,.....	\$2 00
82	" clay, unwrought, per ton,.....	\$1 00
497	" grass or Rame,.....	Free
277	" grass, manufactures of, n. o. p. f.,.....	35%
558	" grass, noils (S. 6873 ; G. A. 1728),.....	Free
470	" grass root,.....	Free
86	" headed parasol sticks (G. A. 809), (2674),-.....	30%
86	CHINAWARE of terra cotta, etc., n. o. p. f., if decorated,.....	40%
	" " " " if not decorated, including lava tips for burners,.....	30%
84	" white, including plaques, ornaments, toys, charms, vases, statuettes, not changed, in condition by super-added ornamentation,.....	30%
85	" painted, tinted, enameled, printed, gilded, or otherwise decorated, including the above,.....	35%
601	CHINCONA or cincona,.....	Free
	CHINESE articles for Joss-house not free as regalia (S. 8133, 8548).....	
SEC. 3.	" bean sticks (G. A. 1628, 2376),.....	20%
36	" blue, per pound,.....	6¢
SEC. 3.	" gelatine or isinglass. See agar agar,.....	20%
485	" matting (G. A. 1443),.....	Free
352	" " for tea boxes, as manufactured of straw (G.A. 1442)	25%
	" shoes as wearing apparel (G. A. 288, 621), according to material	
198	" soy, as prepared sauce (G. A. 561),.....	30%
240	" wine, as a spirituous beverage (G. A. 2098),, per gallon,.....	\$1 80
601	CHINOIDINE (S. 6865).....	Free
417	CHIP for ornamenting hats, etc.,.....	Free
352	" manufactured of, or of which chip is component of chief value, n. o. p. f.,.....	25%
177	CHISELS, steel,.....	35%
60	CHLOBARIUM (S. 763),.....	25%
12	CHLORAL hydrate (G. A. 2221; S. 13730, 14292 14362),.....	25%
595	CHLORATE of potash,.....	Free
621	" of soda,.....	Free
60	CHLORIDE of barium (S. 6301).....	25%
60	" of calcium (S. 9008),.....	25%
537	" of lime,.....	Free

PAR.	ARTICLE.	RATE
60	CHLORIDE of magnesium, as a chemical salt (G. A. 2051),.....	25%
60	" of zinc (S. 4526),.....	25%
13	CHLOROFORM, per pound,.....	25%
48	CHLOROPHYL (S. 9912), as a color,.....	25%
229	CHOCOLATE, n. o. p. f., per pound,.....	2%
229	" caramels as chocolate confectionery,.....	35%
229	" commercially known as sweetened chocolate (G. A. 414), valued at not over 35 cents per pound,.....	2%
	" " over " "	35%
29	" confectionery,.....	35%
438	CHROMATE of iron, or chromic iron,.....	Free
41	" of lead or chrome yellow, per pound,.....	3%
54	" of potash,.....	25%
66	" of soda,.....	25%
41	CHROME green, (G. A. 1621, 1874),) and yellow and all other chrom- ium colors in which lead and bi-chromate of potash or soda are component parts, dry or ground in oil or mixed with water, on the material therein, per pound,	3%
3	CHROMIC acid, per pound,.....	4%
438	" ore,.....	Free
308	CHROMOS. See Lithographs (S. 6098).....	
177	" on metal plaques (S. 6899),.....	35%
172	CHRONOMETERS, box or ship, and parts thereof,.....	10%
603	CHURCH regalia, when imported by a society, etc. (G. A. 958, 959, 1068, 1277, 1282, 1742),.....	Free
436	CIDER,.....	Free
359	CIGAR cases (S. 2667, 8379),.....	50%
359	" cutters, metal, as smokers' articles (G. A. 1405; S. 8957),.....	50%
359	" holders (S. 9924),.....	50%
326	" lighters, wax tapers for, dutiable as friction matches (G. A. 2187),	20%
359	CIGARETTE books and book covers,.....	50%
359	" paper in sheets, and all other forms as smokers' articles (G. A. 2404, 400),.....	50%
59	CIGARETTES, asthma, as medicinal preparations,	25%
188	" of all kinds, including wrappers, per pound, \$4.00 and.....	25%
188	CIGARS, cigarettes, and cheroots, including wrappers, per pound, \$4.00 and.....	25%
	(R. S. 3402), including all the above are in addition subject to Internal Revenue tax as follows: Cigars and cheroots, \$3.00 per thousand. Cigarettes, weighing over 3 pounds per thousand,	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	\$3.00 per thousand ; weighing not over 3 pounds per thousand, 50 cents per thousand.	
SEC.	CIGARS, cigarettes and cheroots, including all imported cigars, must be packed in boxes of not more than 500 cigars in each box, and no entry can be made of less than 3000 in a single package. All imported cigars shall be sent to public store or bonded warehouse for inspection, and shall not be removed without a stamp affixed to each box, with a serial number to be recorded in the Custom house.	
	" stamping of (S. 8237, 3939),.....	
394	CINCHONA bark (S. 9465),.....	Free
601	" bark, salts of (S. 6268, 6865),.....	Free
601	CINCHONIDIA, a salt of cinchona bark,.....	Free
45	CINNABAR, artificial as vermilion or red sulphuret of mercury, a mineral substance, n. o. p. f.,.....	20%
627	CINNAMON and chips of, unground,.....	Free
235	" ground, per pound,.....	3¢
568	" oil,.....	Free
154	CIRCULAR saws,.....	25%
	CIRCUS, animals for, not tools of trade (G. A. 1967),.....	
	" not entitled to import articles in bond for exhibition (S. 14439),.....	
568	CITRAL, as lemon oil (S. 14203 ; G. A. 999),.....	Free
535	CITRATE of lime or magnesia (S. 5949, 6291),.....	Free
3	CITRIC acid,.....	25%
489	CITRON, in brine (G. A. 730),.....	Free
568	" oil or cedrat (S. 8962),.....	Free
218	" preserved or can dried (S. 9357, 10401),.....	30%
568	CITRONELLA oil, or lemon grass oil,.....	30%
437	CIVET, crude,.....	Free
568	" oil,	Free
615	CLAMS as shell fish, in any form,.....	Free
677	CLAPBOARDS, pine,.....	Free
678	" spruce,	Free
181	" wood, n. o. p. f., manufacturers of wood,.....	25%
326½	CLARIONETS, as manufactures of wood (G. A. 636),	25%
326½	" reeds for (S. 10259).....	25%
	CLASSIFICATION of goods invoiced as entreties (G. A. 888, 1066 1408, 1569), is the function of the Collector (S. 9659),....	
82	CLAY, china or kaolin, per ton,.....	\$2.00
439	" common blue, in casks, suitable for the manufacture of crucibles,.....	Free

PAR.	ARTICLE.	RATE
359	CLAY, French pipes of, not common pipes (G. A. 320, 1159),	50%
86	" manufacture of n. o. p. f., if decorated,.....	40%
	if not decorated,.....	30%
	" modeling, for sculptors, tools of trade (G. A. 2174),.....	Free
359	" pipes, common; and pipe bowls, valued at not over 50¢ per gross,.....	10%
82	" unwrought, or unmanufactured, n. o. p. f., per ton,.....	\$1.00
82	" wrought or manufactured, n. o. p. f. (S. 9294), per ton.....	\$2.00
	CLEANED or uncleaned rice. See rice.	
177	CLEAVERS, butchers (S. 10818),.....	35%
587	CLEMATIS, not forced under glass (G. A. 477),.....	Free
	CLERICAL, errors, correction of (G. A. 16, 183, 184, 326, 871, 1040, 1190, 1201 1207, 1208, 1222, 1338, 1570, 1670, 1712, 1756, 1802, 1805, 1810, 1823; S. 6590, 7925, 9202),.....	
638	CLIFF stone, ornamented,.....	Free
102	CLINICAL thermometers, as manufactures of glass (G. A. 114, 1335),	35%
177	CLIPPERS, horse or hair, manufactures of steel,.....	35%
577	CLIPPINGS, as paper stock,.....	Free
159	" of brass or Dutch metal.....	10%
452	" of copper,.....	Free
110	" of iron or steel, per ton,.....	\$4.00
170	CLOAK or shawl pins,.....	25%
285	CLOAKS made of wool, worsted, etc.,.....	50%
262	CLOCKED stockings, hose or half hose, made of cotton or linen,.....	50%
276	CLOCKING on hose, cotton, dutiable as embroidery (G. A. 2256, 1921),.....	50%
173	CLOCKS and watches, or parts thereof, whether separately packed or otherwise (S. 10517; G. A. 167, 617, 697, 781, 1240, 1744,	25%
173	" dials for copper (G. A. 697),.....	25%
173	" onyx cases for (G. A. 897),.....	25%
177	CLOISONNE vases, enamelled metal (S. 4061),.....	35%
277	CLOTH, bamboo, manufactures of,.....	35%
407	" bolting, suitable especially for milling purposes (S. 10626; G. A. 351),.....	Free
302	" bolting, silk for wearing apparel (S. 10272),.....	45%
250		
to	" cotton." See cotton,.....	
255		

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
333	CLOTH crinoline, per square yard,.....	6¢
315	" cut for buttons,.....	10%
264	" emery, cotton.....	35%
277	" fiber, grass cloth, resembling horse hair (G. A. 1899),.....	35%
273	" floor. See oilcloth and linoleum,.....	
352	" grass, Raffia (G. A. 870),.....	25%
392½	" gunny, as bagging for cotton,.....	Free
334	" hair known as hair seating, per square yard,.....	6¢
273	" oil, for floors, stamped, painting or printed, including linoleum, corticene, cork carpets, and all other except silk oil cloth, if valued at not over 25¢. per square yard,	25%
	if valued at over 25¢.....	40%
264	" tracing (S. 8909, 5830),	35%
264	" water proof cotton cloth, n. o. p. f. (G. A. 804),.....	35%
	" wire nettings. (See Iron wire.).....	
	" woolen (See Wool.).....	
132	CLOTHING, card (S. 8973),.....	
	" if made from tempered steel wire, per square foot,.....	40¢
	" all other,..... " " "	20¢
258	" ready made, cotton. (See Cotton.).....	40%
301	" ready made, silk. (See Silk.).....	50%
284	" ready made, wool or worsted, n. o. p. f., valued at \$1 50 per pound,	50%
	" all other,.....	45%
501	CLOTHS, gunny, old or refuse, fit only for remanufacture,.....	Free
611	CLOVER seed (G. A. 646) as grass seed,.....	Free
628	CLOVES and clove stems, unground,	Free
235	" ground or powder, per pound,.....	3¢
60	" oil of,.....	25%
276	CLUNEY lace,	50%
	COACHES and carriages, dutiable, according to material (G. A. 1734),	
439	COAL, anthracite and coal stores of American vessels,.....	Free
434	" charcoal,.....	Free
318½	" bituminous and shale, per ton,.....	40¢
318¾	" coke,	15%
568	" oil unless imported from a country imposing a duty thereon,.....	Free
568	" oil or petroleum imported from a country imposing a duty thereon,.....	40%
318½	" slack and culm, such as will pass through a half wet screen, per ton,	15¢

PAR.	ARTICLE.	RATE
14	COAL TAR colors, n. o. p. f.,.....	25%
443	" crude, not colors or dyes, n. o. p. f.,.....	Free
14	" dyes, n. o. p. f.,	25%
58	" preparations, medicinal, per pound,.....	50¢
443	" preparations, and products of, not colors or dyes, n. o. p. f.,	Free
	Coal tar preparations, acetanilid, not, G. A.,..... 553	
	alizarine, galloxyaniline as, 152, 158,..... 1849	
	beta naphthol and naphthylamine..... 1838	
	binitro toluole and nitro toluol,....140, 1850, 1873	
	blue developer, 1879	
	bromo fluoresic acid,.....154, 158	
	chromium fluorine, 1874	
	crebotine acid as, 1348	
	dimethyl aniline,.....27, 1417, 1873	
	diphenylamine, as, 1852	
	eikonogen,..... 1345	
	fast blue paste,..... 216	
	naphthalene or marble carbon, as, ....1843, 1870	
	naphthionate of and naphthol salt and	
	soda, .....28, 766, 1038, 1851	
	nitro-benzole, oil of mirbane, 1441	
	nitro-toluol, 1873	
	paramidaphenal salzsaurus (rodinal)..... 1859	
	primuline buff quercitron, Sharpe,.....895, 989	
	phenylene diamine as,.....1841, 1874	
	resorcine,.....506, 1869	
	so-called wash blue as, 1565	
	toluidine base, 1842	
353	COAT linings, fur (G. A. 408; S. 7451),	30%
353	" linings of lamb skins with wool on (S. 10324),.....	30%
283	" linings of wool, worsted, hair of the camel, goat, alpaca, or	
	other animal, n. o. p. f., valued at not over 50c. per	
	pound, 40%	
	valued at over 50c. per pound,..... 50%	
444	COBALT and cobalt ore,	Free
14½	" oxide of, per pound,.....	25¢
SEC. 3.	COBBLE stones (S. 5877),.....	10%
60	COCAINE, crude or alkali (G. A. 1531, 2642),	25%
59	" hydrochlorate of, (G. A. 886), per pound,	50¢
445	COCCULUS indicus,.....	Free
446	COCHINEAL, (G. A. 710),.....	Free
48	" lake, a paint,	25%
447	COCOA, crude,.....	Free
230	" butter, per pound,	3½¢
230	" butterine (G. A. 645, 1174), per pound,.....	3½¢
356	" fiber mats and matting,.....	20%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
447	COCOA leaves and shell,.....	Free
568	" nut oil or butter (G. A. 2360),.....	Free
224	" nuts in the shell,	20%
218	" nuts, desiccated or prepared (S. 6483),	30%
3	" nuts, ground (G. A. 840),.....	20%
356	" or coir matting,.....	20%
229	" prepared or manufactured, n. o. p. f., per pound (S. 6518),...	2¢
617	COCOONS, silk, and silk worm eggs,.....	Free
481	COD fish, frozen or packed in ice, fresh,	Free
568	" the product of American fisheries,.....	Free
403	" sounds and bladders, crude,.....	Free
19	" sounds and bladders, prepared,.....	25%
268	" lines, hemp (S. 9307),	10%
28	" liver oil (S. 7141, 7310),.....	20%
568	" liver oil, the product of American fisheries (S. 10588, 10606, 10650, 11300; G. A. 785, 814, 837),	Free
59	" liver oil, De Jongh's emulsion, not dutiable as (G. A. 268),...	25%
499	" oil (G. A. 1150), not "cod liver oil," fit only for soap making, wire drawing, stuffing leather, etc.,.....	Free
497	CODILLA, tow of flax or hemp,	Free
14	COERULEIN, as coal tar color (S. 8768),.....	25%
448	COFFEE,.....	Free
177	" mills, metal chief value,	35%
231	" substitutes for, n. o. p. f., (S. 6922; G. A. 219, 1133, 1215; S. 15037), per pound,.....	1½¢
122	COGGED ingots, steel. (See Steel.)	
SEC.	COINS, foreign, values of to be proclaimed by Secretary of the Treasury quarterly. (See introduction.).....	
449	" gold, silver and copper,.....	Free
426	" old, as antiquities,.....	Free
450	COIR and coir grass,.....	Free
277	" manufactures of (G. A. 1022),.....	35%
356	" matting and mats.....	20%
318¾	COKE,.....	15%
470	COLCHICUM seed as drugs (G. A. 1377, 1379),	Free
58	" wine of (S. 8329), per pound,.....	50¢
48	COLCOTHAR, oxide of iron (S. 9455, 9265),	25%
61	COLD cream for toilet purposes,.....	40%
316	COLLAR buttons, pearl (G. A. 894), 1 cent. per line button measure per gross and,.....	15%
177	" buttons, metal boxes containing (G. A. 907),	35%

PAR.	ARTICLE.	RATE
275	COLLARS and cuffs, composed wholly or in part of linen, 30 cents per dozen and,.....	30%
276	" cotton lace (G. A. 2204),	50%
426	COLLECTIONS of antiquities, antedating the year 1700,.....	Free
625	" of natural history, etc., (G. A. 855, 1732),.....	Free
	COLLECTORS of Customs, decisions of, final unless appealed from. (See Act June 10, 1890.)	
	" exempt from personal liability to importers (S. 14361),.....	
	COLLEGES and institutions,.....	
413	" books, maps, music, lithographic prints and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe,.....	Free
585	" philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific or literary purposes, or for encouragement of the fine arts, and not intended for sale,.....	Free
603	" regalia and gems, statues, statuary and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning or public library in the United States, but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals,.....	Free
86	" works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	or painted glass windows, but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe (G. A. 55, 267, 493, 732, 997, 1096, 1258, 1280, 1283, 1368),.....	Free
15	COLLODION and all compounds thereof (S. 5477), per pound,.....	40¢
15	“ if in finished or partly finished materials (S. 8767 ; A. 879),....	40%
15	“ imitations of precious stones (S. 8767),.....	50%
15	“ rolled in sheets, not made up, per pound,.....	50¢
470	COLOCYNTH or bitter apple,.....	Free
60	COLMAN'S concentrated mustard oil, as an expressed oil (S. 8487),..	25%
234	“ mustard. (See Mustard),.....	
7	COLOGNE water, \$2.00 per gallon and,.....	50%
86	COLOR stones as mullers (S. 5048),.....	30%
16	COLORING for beer (S. 3732),.....	50%
16	“ for brandy (S. 6740, 10518 ; G. A. 168, 1372, 1418),.....	50%
16	“ for other liquors (S. 7403),.....	50%
16	“ for wine (S. 7403),.....	50%
	COLORS AND PAINTS :.....	
368	“ alizarine, natural or artificial,.....	Free
368	“ alizarine, red (G. A. 1412, 1415),.....	Free
14	“ all coal tar, n. o. p. f.,.....	25%
48	“ all other, n. o. p. f.,.....	25%
48	“ all, in tubes, n. o. p. f.,.....	25%
48	“ all other paints, colors and pigments, whether dry or mixed or ground in water or oil or other solutions, including all other colors in tubes, lakes, crayons, smalts, and frostings and not specially provided for in this act.....	25%
48	“ aniline (S. 9766),.....	25%
48	“ artists', in tubes (G. A. 364, 832, 854),.....	25%
48	“ artists', n. o. p. f.,.....	25%
48	“ artists' water colors, in boxes (G. A. 1558, 1635),.....	25%
14	“ aurolene, a coal tar color or dye (G. A. 1855),.....	25%
39	“ aurolene, sulphate of barytes, or blanc fixe, satin white,.....	25%
37	“ baryta, sulphate of, per ton,.....	\$3 00
40	“ black, dry or ground, in oil or water,.....	20%
40	“ black, from bone, ivory or vegetable, including bone-black or lamp-black,.....	20%
39	“ blanc fixe or satin white,.....	25%
38	“ blues, all kinds, containing ferrocyanide of iron, including Berlin, Chinese and Prussian, per pound,.....	6¢
38	“ blues as above, if in pulp or mixed with water, on the amount of dry material,.....	

PAR.	ARTICLE.	ATE
49	COLORS AND PAINTS : brown acetate of lead, per pound,.....	13¼¢
41	" chrome and chromium, all in which lead or bichromate of potash or soda are component parts, on the material when dry, per pound,.....	3¢
41	" chrome green, on the material when dry (G. A. 1621), per pound,.....	3¢
41	" chrome yellow and compounds of, in oil, on the material when dry, per pound,.....	2¼¢
48	" crayons, n. o. p. f.,.....	25%
48	" frostings, n. o. p. f.,	25%
48	" lakes, n. o. p. f.,	25%
49	" litharge, per pound,.....	1½¢
42	" ochre and ochrey earths, ground in oil, per pound (G. A. 1111),	1¼¢
51	" orange mineral, per pound,.....	1¾¢
14½	" oxide of cobalt, per pound,.....	25¢
48	" oxide of iron or coleather,.....	25%
47	" oxide of zinc, per pound,.....	1¢
48	" and artists' colors, n. o. p. f.,.....	25%
48	" polishing powder, crocus (G. A. 1627),..	25%
45	" quicksilver, colors containing, dry or ground in oil, (G. A. 618, 715),.....	20%
51	" red lead, per pound,.....	1½¢
51	" red prussiate of potash,.....	25%
48	" smalts, n. o. p. f.,	25%
48	" tubes, of, n. o. p. f.,	25%
43	" ultramarine blue, per pound,	3¢
45	" vermilion red, containing quicksilver (G. A. 618; S. 11670),..	20%
45	" " " not containing quicksilver, per pound,.....	6¢
48	" vermillionette, (G. A. 618),.....	25%
43	" wash blue (G. A. 1346, 1565), per pound,.....	3¢
49	" white acetate of lead, per pound,.....	2¾¢
50	" white lead and white paint containing lead, per pound,.....	1½¢
47	" white paint, containing zinc, dry or ground in oil (G. A. 1175, 1189, 1319, 1651), per pound,	1¢
47	" zinc, oxide of, per pound.....	1¢
470	COLUMBO root,.....	Free
105	COLUMNS and pedestals of marble (G. A. 481, 1753),.....	45%
113	" and posts TT, and parts and sections of, iron or steel, per pound,	10¢
31	CALZA oil, as rape-seed oil (S. 2604), per gallon,	10¢
143	COMBINATION guns (S. 9772),.....	30%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	COMBS, according to material (S. 6337; G. A. 194),.....	
218	COMFITS, n. o. p. f.,.....	30%
	COMMISSIONS. See Charges (S. 10172, 10242, 10227, 10388.).....	
	" paid for purchasing raw skins, dutiable (G. A. 2359),.....	
	COMMON window glass. (See glass).....	
603	COMMUNION services, portable, in use in service as regalia (S. 8049),	Free
177	COMPASSES as manufactured of metal (G. A. 243, 802, 1529),.....	35%
338	COMPOSITION of glass, as imitations of precious stones, not exceeding one inch in diameter, not set,.....	10%
7	COMPOUNDS, alcoholic, n. o. p. f., \$2.00 per gallon and.....	50%
15	" of pyroxyline, per pound,.....	40%
15	" of pyroxyline, rolled in sheets, made up,.....	45%
15	" of pyroxyline, rolled in sheets, not made up, per pound,.....	50%
239	or preparations, of which distilled spirits are component part of chief value, n. o. p. f., duty same as on distilled spirits, per gal.,.....	\$1 80
SEC. 4.	COMPONENT material of chief value, definition of terms.....	
452	COMPOSITION metal, copper, component material of chief value, n. o. p. f.,.....	Free
SEC. 10.	CONCEPTION, articles for preventing, if not imported in bulk, prohibited.....	
182½	CONCENTRATED melada and molasses,.....	40%
196	CONDENSED milk, including weight of packages (G. A. 627), per pound,.....	2¢
353	CONEY plates (S. 4201).....	30%
493	" skins, plucked as hatter's fur (G. A. 396),.....	Free
183	CONFECTIONERY, all made wholly or in part of sugar (S. 9268, 9520, 8275, 7652, 8733),.....	35%
229	" chocolate (G. A. 566; S. 6727, 6932, 7586, 9527),.....	35%
470	CONIUM seeds as drugs (G. A. 1376),.....	Free
122	CONNECTING rods, steel. See Steel.....	
	CONSIGNEES of imported merchandise (S. 7481, 8420, 10036). Act of June 10, 1890.....	
	CONSIGNED goods, no additions allowed on entry (G. A. 1199, 1567). Act of June 10, 1890.....	
	CONSULAR certificates not required for specie (S. 14575).....	
SEC. 24.	CONVICT labor, prohibition of importation of goods product of.	
140	COOKS' knives, forks and steels, all sizes,.....	35%
60	COPPER, acetate of (S. 8593; G. A. 1860),.....	25%
177	" articles of, n. o. p. f.,	35%
453	" black or coarse (S. 4529),.....	Free

PAR.	ARTICLE.	RATE
161	COPPER bottoms,.....	20%
161	" braziers',.....	20%
453	" cement,.....	Free
452	" clippings from new,.....	Free
449	" coins,.....	Free
452	" composition metal (S. 8431),.....	Free
451	" in form of ores,.....	Free
573	" in nickel matte,.....	Free
453	" matte (S. 10043, 10173), as regulus,.....	Free
551	" medals, such as trophies or prizes,.....	Free
177	" nails,.....	35%
452	" old, fit only for remanufacture,.....	Free
159	" old yellow metal, fit only for remanufacture,.....	10%
451	" ores,.....	Free
161	" pipes.....	20%
454	" plates, bars, ingots, pigs or other forms, not manufactured, n. o. p. f.,.....	Free
453	" regulus of,.....	Free
161	" rolled plates of.....	20%
161	" rods,.....	20%
161	" sheathing,.....	20%
161	" sheets of,.....	20%
666	" subacetate of or verdigres,.....	Free
455	" sulphate of, or copperas,.....	Free
	" sulphur ore, amount of copper in, must be ascertained by fire assay (G. A. 1992),.....	•
177	" wire for card clothing (G. A. 1790),.....	35%
455	COPPERAS or sulphate of iron, or green vitriol,.....	Free
218	COPRA, dutiable as an unmanufactured vegetable substance, n. o. p. f. (G. A. 2014),.....	30%
307	COPYING books,.....	35%
307	" paper,.....	35%
	COPYRIGHT articles, deposited with the Librarian of Congress (S. 14587),.....	Free
351	CORAL, manufactures of, or of which coral is component of, chief value, n. o. p. f. (G. A. 476),.....	25%
456	" marine, uncut, and unmanufactured,.....	Free
268	CORDAGE, composed in whole or in part of istle or Tampico fiber, manilla, sisal grass or sunn (S. 9187, 9307),.....	10%
268	" made of hemp,.....	10%
244	CORDIAL, ginger, containing not over 14% of alcohol, per gallon...	30%
	" " more than 14%, per gallon,.....	50%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
244	CORDIALS, packing of. (See wines).....	
238	" wines and other liquors, ascertainment of proof,.....	
240	n. o. p. f., per gallon,.....	\$1.80
298	CORDONNET silk (G. A. 1468 ; S. 3798),.....	30%
162	" metal and cotton (G. A. 1523),.....	25%
300	CORDS and tassels, silk,.....	45%
263	" cotton,.....	45%
286	" and tassels, elastic or non-elastic, made of wool, worsted, hair of camel, goat, alpaca, or other animal (G. A. 19, 118, 133, 1690, 1691, 1745, 1754),.....	50%
277	" plated jute sash G. A. 1132),.....	35%
259	CORDUROYs, cotton. See cotton.....	
611	CORIANDER seed, n. o. p. f. (S. 8559),.....	Free
273	CORK carpets, figured or plain (S. 9314), valued at not over 25¢, per square yard,.....	25%
	valued at over 25¢, per square yard,.....	40%
351	" manufactures of, n. o. p. f.,.....	25%
457	" wood or bark, unmanufactured or cut into squares or cubes,.....	Free
369	CORKS, manufactured wholly or partially, per pound,.....	10¢
190	CORN or maize, corn meal, oats, rye flour, wheat, wheat flour,.....	20%
	" and bunion plasters, as manufacturers of wool felt (G. A. 1314). (See "woolens"),.....	
190	" meal,.....	15%
232	" starch, per pound.....	1 1/2¢
SEC. 3.	" starch, residuum (S. 6641),	20%
338	CORNELIAN, or carnelian, uncut or unset,	10%
	" cut, not set,.....	25%
686	CORPORATIONS, state, municipal or religious, works of art speci- ally imported for,	Free
59	CORROSIVE sublimate, medicinal preparation,.....	25%
263	CORSET lacings, cotton.....	45%
302	" silk lacets (G. A. 1637),.....	45%
277	" linen lacets (S. 10390 ; G. A. 1298),.....	35%
302	" trimmings.....	45%
122	" wire. See iron and steel	45%
	CORSETS, dutiable as wearing apparel, according to material (G. A. 1983, 1284, 2066 2643),	
273	CORTICENE, figured or plain, valued at not over 25¢, per square yard,.....	25%
	valued over 25¢, per square yard,.....	40%
472	CORUNDUM ore, as emery,.....	Free

61	COSMETICS for toilet (G. A. 1561, 1779, 1833),.....	40%
	COSTUMES, for military companies, not regalia (G. A. 1759),.....	
596	" theatrical brought in by owner (S. 7321; G. A. 988; S. 13632), under six months bond,.....	Free
	COTTONADES, as countable cottons, (G. A. 1452). (See "cotton cloth.").....	
458	COTTON,.....	Free
59	" absorbent, medicated (G. A. 1293),.....	25%
258	" anklets, as manufactures of cotton (on appeal to C. C., of appeals) (G. A. 2372),	40%
325	" azolique or gun cotton valued at not over 20c. per pound, ...	5%
	" valued at over 20c.,	8%
392½	" bagging for cotton (G. A. 1170),	Free
276	" bleached Swiss, hemstitched trimmings, in strips, dutiable as trimmings (G. A. 2367),.....	50%
263	" boot-lacings,.....	45%
	" book binders cloth (S. 10558), as "cotton cloth.".....	
264	" bougies, gum, etc., (G. A. 1326),.....	35%
263	" laces, made of cotton or other vegetable fiber, whether in part of India rubber or otherwise,	45%
263	" braids, made of cotton or other vegetable fiber, whether in part of India rubber or otherwise (G. A. 1287),.....	45%
263	" braids, feather stitched, novelty and herring bone (G. A. 1301, 1431; S. 6733),	45%
264	" buckram (G. A. 1141),	35%
263	" candle wicks (G. A. 252),.....	45%
	" canton flannels, as "cotton cloths,".....	
295	" carpets or carpeting, or carpets in part of, n. o. p. f.,	30%
260	" chenille curtains,.....	40%
260	" chenille goods, all composed of,	40%
260	" chenille table covers,.....	40%
252	COTTON CLOTH, not bleached, dyed, colored, stained, painted, or printed, and not exceeding 50 threads to the square inch, counting the warp and filling, per square yard,.....	1¢
252	" bleached, and not exceeding 50 threads to the square inch, counting the warp and filling, per square yard,.....	1¼¢
252	" dyed, colored, stained painted or printed, and not exceeding 50 threads to the square inch, counting the warp and filling, per square yard,.....	2¢
253	" not bleached, dyed, colored, stained, painted or printed, and exceeding 50, and not exceeding 100 threads to the square inch, counting the warp and filling, and not exceeding 6 square yards to the pound, per square yard,.....	1¼¢

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
253	COTTON CLOTH not bleached, dyed, colored, stained, painted or threads to the exceeding 50, and not exceeding 100 printed, and square inch, counting the warp and filling, exceeding 6, and not exceeding 9 square yards to the pound, per square yard,.....	1½¢
253	" not bleached, dyed, colored, stained, painted or printed, and exceeding 50, and not exceeding 100 threads to the square inch, counting the warp and filling, exceeding 9 square yards to the pound, per square yard,.....	1¼¢
253	" bleached, and exceeding 50, and not exceeding 100 threads to the square inch, counting the warp and filling, not exceeding 6 square yards to the pound, per square yard,.....	1½¢
253	" bleached, and exceeding 50, and not exceeding 100 threads to the square inch, counting the warp and filling, exceeding 6, and not exceeding 9 square yards to the pound, per square yard,.....	1¼¢
253	" bleached, and exceeding 50, and not exceeding 100 threads to the square inch, counting the warp and filling, exceeding 9 square yards to the pound, per square yard,.....	2¼¢
253	" dyed, colored, stained, painted or printed, and exceeding 50, and not exceeding 100 threads to the square inch, counting the warp and filling, not exceeding 6 square yards to the pound, per square yard,.....	2¾¢
353	" dyed, colored, stained, painted or printed, and exceeding 50, and not exceeding 100 threads to the square inch, counting the warp and filling, exceeding 6, and not exceeding 9 square yards to the pound, per square yard,.....	3¼¢
253	" dyed, colored, stained, painted or printed, and exceeding 50, and not exceeding 100 threads to the square inch counting the warp and filling, exceeding 9 square yards to the pound, per square yard,.....	3½¢
253	" not bleached, dyed, colored, stained, painted or printed, not exceeding 100 threads to the square inch, counting the warp and filling, valued at over 7¢ per square yard,.....	25%
253	" bleached, not exceeding 100 threads to the square inch, counting the warp and filling, valued at over 9¢ per square yard,.....	25%
253	" dyed, colored, stained, painted or printed, not exceeding 100 threads to the square inch, counting the warp and filling, valued at over 12¢ per square yard,.....	30%
253	" not bleached, dyed, colored, stained, painted or printed, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, not exceeding 4 square yards to the pound, per square yard,.....	1½¢

PAR.	ARTICLE.	RATE
254	COTTON CLOTH, not bleached, dyed, colored, stained, painted or printed, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 4 and not exceeding 6 square yards to the pound, price per yard;.....	2¢
254	" not bleached, dyed, colored, stained, painted or printed, and exceeding 100 and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 6 and not exceeding 8 square yards to the pound, per square yard;.....	2½¢
254	" not bleached, dyed, colored, stained, painted or printed and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 8 square yards to the pound, per square yard;.....	2¾¢
254	" bleached, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, not exceeding 4 square yards to the pound, per square yard,	2½¢
254	" bleached and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 4 and not exceeding 6 square yards to the pound, per square yard;.....	3¢
254	" bleached, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 6 and not exceeding 8 square yards to the pound, per square yard;.....	3½¢
254	" bleached, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 8 square yards to the pound, per square yard;.....	3¾¢
254	" dyed, colored, stained, painted or printed, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, not exceeding 4 square yards to the pound, per square yard;.....	3½¢
254	" dyed, colored, stained, painted or printed, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 4 and not exceeding 6 square yards to the pound, per square yard;.....	3¾¢
254	" dyed, colored, stained, painted or printed, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 6 and not exceeding 8 square yards to the pound, per square yard;.....	4¼¢
254	" dyed, colored, stained, painted or printed, and exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, exceeding 8 square yards to the pound, per square yard;.....	4½¢
254	" not bleached, dyed, colored stained, painted, or printed, exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, valued at over 9¢ per square yard;.....	3 "

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
254	COTTON CLOTH, bleached, exceeding 100, and not exceeding 150 threads to the square inch, counting the warp and filling, valued at over 11¢ per square yard,.....	35%
254	" dyed, colored, stained, painted or printed, exceeding 100 and not exceeding 150 threads to the square inch, counting the warp and filling, valued at over 12½¢ per square yard.....	35%
254	" not bleached, dyed, colored, stained, painted or printed, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, not exceeding 3½ square yards to the pound, per square yard,.....	2¢
255	" not bleached, dyed, colored, stained, painted or printed, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, exceeding 3½ and not exceeding 4½ square yards to the pound, per square yard,.....	2¾¢
255	" not bleached, dyed, colored, stained, painted or printed, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, exceeding 4½ and not exceeding 6 square yards to the pound, per square yard;.....	3¢
255	" not bleached, dyed, colored, stained, painted or printed, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, exceeding 6 square yards to the pound, per square yard,.....	3½¢
255	" bleached, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, not exceeding 3½ square yards to the pound, per square yard,.....	2¾¢
255	" bleached, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling exceeding 3½ and not exceeding 4½ square yards to the pound, per square yard,.....	3½¢
255	" bleached, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, exceeding 4½ and not exceeding 6 square yards to the pound, per square yard,.....	4¢
255	" bleached, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, exceeding 6 square yards to the pound, per square yard,.....	4¼¢
255	" dyed, colored, stained, painted or printed, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, not exceeding 3½ square yards to the pound, per square yard,.....	4¼¢

PAR.	ARTICLE.	RATE
255	COTTON CLOTH, dyed, colored, stained, painted or printed, exceeding 150, and not exceeding 200 threads to exceeding $3\frac{1}{2}$ inch, counting the warp and filling, the square and not exceeding $4\frac{1}{2}$ square yards to the pound, per square yard,.....	$4\frac{1}{2}\phi$
255	" dyed, colored, stained, painted or printed, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, exceeding $4\frac{1}{2}$ and not exceeding 6 square yards to the pound, per square yard,.....	$4\frac{3}{4}\phi$
255	" dyed, colored, stained, painted or printed, exceeding 150 and not exceeding 200 threads to the square inch, counting the warp and filling exceeding 6 square yards to the pound, per square yard,.....	5 ϕ
255	" not bleached, dyed, colored, stained, painted, or printed, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, valued at over 10 ϕ per square yard,.....	35 ϕ
255	" bleached, exceeding 150, and not exceeding 200 threads to the square inch, counting the warp and filling, valued at over 12 ϕ per square yard,.....	35 ϕ
255	" dyed, colored, stained, painted or printed, exceeding 150 and not exceeding 200 threads to the square inch, counting the warp and filling, valued at over 12 $\frac{1}{2}\phi$ per square yard,.....	40 ϕ
256	" not bleached, dyed, colored, stained, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, and not exceeding $2\frac{1}{2}$ square yards to the pound, per square yard,.....	3 ϕ
256	" not bleached, dyed, colored, stained, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, exceeding $2\frac{1}{2}$ and not exceeding $3\frac{1}{2}$ square yards to the pound, per square yard,.	$3\frac{1}{2}\phi$
256	" not bleached, dyed, colored, stained, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, exceeding $3\frac{1}{2}$ and not exceeding 5 square yards to the pound, per square yard	4 ϕ
256	" not bleached, dyed, colored, stained, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, exceeding 5 square yards to the pound, per square yard,.....	$4\frac{1}{2}\phi$
256	" bleached, exceeding 200 threads to the square inch, counting the warp and filling, not exceeding $2\frac{1}{2}$ square yards to the pound, per square yard,.....	4 ϕ
256	" bleached, exceeding 200 threads to the square inch, counting the warp and filling, exceeding $2\frac{1}{2}$ and not exceeding $3\frac{1}{2}$ square yards to the pound, per square yard,.....	$4\frac{1}{2}\phi$

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
256	COTTON CLOTH, bleached, exceeding 200 threads to the square inch, counting the warp and filling, exceeding $3\frac{1}{2}$ and not exceeding 5 square yards to the pound, per square yard,.....	5¢
256	" bleached, exceeding 200 threads to the square inch, counting the warp and filling, exceeding 5 square yards to the pound, per square yard,.....	$5\frac{1}{2}$ ¢
256	" dyed, colored, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, not exceeding $3\frac{1}{2}$ square yards to the pound, per square yard,.....	$5\frac{3}{4}$ ¢
256	" dyed, colored, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, exceeding $3\frac{1}{2}$ square yards to the pound, per square yard,.....	$6\frac{1}{2}$ ¢
256	" not bleached, dyed, colored, stained, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, valued at over 12¢ per square yard,.....	35%
256	" bleached, exceeding 200 threads to the square inch, counting the warp and filling, valued at over 14¢ per square yard,.....	35%
256	" dyed, colored, stained, painted or printed, exceeding 200 threads to the square inch, counting the warp and filling, valued at over 16¢ per square yard,.....	35%
257	" The term cotton cloth or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practical means (S. 7582, 8127, 8297, 9322, 10346, 10353).....	
258	COTTON clothing, ready-made and articles of wearing apparel, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, n. o. p. f.,	40%
263	" cords, made of cotton or other vegetable fiber, (G. A. 1690), whether in part of India rubber or otherwise, limited to goods commercially known as such (G. A. 2181),.....	45%
259	" corduroys, bleached, dyed, colored, stained, painted, or printed (G. A. 1021),	$47\frac{1}{2}$ ¢
259	" corduroys, not bleached, dyed, colored, stained, painted or printed,.....	40%

PAR.	ARTICLE.	R
258	COTTON corsets (G. A. 1284),.....	4
	constitutes (G. A. 1255, 1455, 1472, 1613).....	
	crochet on spools as spool thread (S. 2540).....	
260	" curtains, chenille,.....	40%
264	" duck and damask,.....	35%
276	" edgings (G. A. 522),.....	50%
276	" embroideries (G. A. 805, 1033, 1158),.....	50%
262	" drawers, knitted,.....	50%
263	" elastic webbing (G. A. 2150).....	45%
458	" flocks,.....	Free
283	" flannel, so-called (G. A. 1052), as manufactures of wool.....	
263	" galloons, made of cotton or other vegetable fiber, whether in part of India rubber or otherwise,.....	45%
263	" gimps, made of cotton or other vegetable fiber, whether in part of India rubber or otherwise (G. A. 1673).....	45%
295	" grass and carpets of (G. A. 2244),.....	30%
591	" gins, unless imported from countries imposing a duty upon the same,.....	Free
258	" gloves, as wearing apparel (G. A. 546, 1540),	40%
263	" goring, made of cotton or other vegetable fiber, whether in part of India rubber, or otherwise,.....	45%
	grenadines, as countable cottons (G. A. 350).....	
258	" handkerchiefs, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or man- ufactured wholly or in part by the tailor, seamstress, or manufacturer, n. o. p. f. (G. A. 520, 1867, 1873; S. 10236),.....	40%
258	" handkerchiefs in part silk, in the piece, dutiable the same as if separated (G. A. 1995),	40%
593	" hatters' plush composed in part of silk or silk or cotton.....	Free
261	" hose and half-hose, composed of cotton or other vegetable fiber, made on knitting machines or frames, n. o. p. f.,.....	30%
262	" hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are com- mercially known as seamless clocked stockings, hose or half-hose, and knitted shirts or drawers, composed of cotton or other vegetable fiber, finished or unfinished (G. A. 1921),.....	50%
264	" India rubber, as component material of cotton cloth,.....	35%
276	" lace, not, window curtains in the piece (G. A. 2369),.....	50%
258	" lace aprons, as wearing apparel (S. 13932),.....	40%
258	" lace collars and fichus (G. A. 2204, 1158),.....	40%

SCHEDULE OF DUTIES.

301

PAR.	ARTICLE.	RATE
276	COTTON laces, edgings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, and handkerchiefs (G. A. 61, 805, 1033, 1157, 1195, 1237, 1243, 1700),.....	50%
263	" lacings for boots, shoes and corsets, made of cotton or other vegetable fiber, whether in part of India rubber, or otherwise,.....	45%
264	" manufactures of, all, n. o. p. f.,.....	35%
	" moleskins as "cotton cloth,".....	
276	" mosquito netting (S. 9184),.....	50%
	" nainsooks and jaconets as "cotton cloth" (S. 6328),.....	
258	" neck-ties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, n. o. p. f. (G. A. 83, 508, 1154, 1781),.....	40%
276	COTTON nets, and other plain nets (G. A. 2165),.....	50%
259	" pile fabrics, composed of cotton or other vegetable fiber, bleached, dyed, colored, stained, painted or printed,.....	47½%
259	" pile fabrics, composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted or printed,.....	40%
259	" plushes, bleached, dyed, colored, stained, painted or printed,.....	47½%
259	" plushes, not bleached, dyed, colored, stained, painted or printed (G. A. 261, 516, 1488),.....	40%
276	" ribbons, for hat bands and bindings, if trimmings,.....	50%
	" satines, as cotton cloth (S. 6328),.....	
	" Scotch lappets, as countable cotton (G. A. 1178),.....	
276	" screens, embroidered, Japanese (G. A. 1150, 1902),	50%
611	" seed, n. o. p. f.,.....	Free
568	" seed oil,.....	Free
262	" shirts, knitted (G. A. 1513, 266, 684, 1046, 1438, 2379),.....	50%
260	" sleeve linings, silk and cotton (G. A. 427, 713),.....	45%
261	" stockings, composed of cotton or other vegetable fiber, made on knitting frames,.....	30%
262	" stockings selvedged, fashioned, narrowed, or shaped, wholly or in part by knitting machines or frames, or knit by hand, commercially known as seamless or clocked stockings, and knitted shirts and drawers, composed of cotton or other vegetable fiber, finished or unfinished,.....	50%
263	" suspenders, made of cotton or other vegetable fiber, whether in part of India rubber, or otherwise,.....	45%
260	" table covers, chenille,	40%
276	" " jute, cotton and metal embroidered (G. A. 256, 643, 1623),.....	50%

PAR.	ARTICLE.	RAT
263	COTTON tape, made of cotton or other vegetable fiber, whether in part of India rubber, or otherwise (S. 6710 G. A. 1906; S. 13707),	45%
	thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by group- ad or twisting two or more single yarns together, incl numbers up to and including number fifteen, on aloud,	3¢
"	per number per pound on all numbers exceeding number fifteen and up to and including number thirty,	1¢
"	and per number per pound on all numbers exceeding number thirty,	1/4¢
	COTTON colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, per pound on all numbers up to and including numbers twenty, per pound,	6¢
"	and on all numbers exceeding number twenty, per number per pound,	10¢
	Provided however, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceed- ing twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound: And provided further, That on all all yarns valued at more than forty cents per pound there shall be levied, collected and paid a duty of	45%
251	" thread spool of cotton containing on each spool not exceed- ing one hundred yards of thread, per dozen,	5 1/2¢
"	exceeding one hundred yards on each spool, for every ad- ditional one hundred yards of thread or fractional part thereof in excess of one hundred yards, per dozen spools,	5 1/2¢
276	" tidies, embroidered (G. A. 409, 1676; S. 9184),	50%
459	" ties of iron or steel, cut to lengths, punched or not, with or without buckles for baling cotton,	Free
"	toweling (S. 4035) as "cotton cloth,"	
276	" trimmings, ball fringe and other fringes (G. A. 1157, 1195, 1237),	50%
276	" trimmings, herring bone (G. A. 61),	35%
302	" umbrella cloth, silk and cotton (G. A. 74239,)	45%
259	" velvets and velveteens, not bleached, dyed, colored, stained, painted, or printed,	40%

SCHEDULE OF DUTIES.

303

PAR.	ARTICLE.	RATE
59	COTTON velvets and velveteens, bleached, dyed, colored, stained, painted, or printed,	47½%
177	" velvets, embroidered with metal (G. A. 474),.....	35%
262	" velvet vests, so called, as "shirts" (G. A. 1538),	50%
458	" waste or flocks (G. A. 1638),	Free
258	" wearing apparel of every description, composed of cotton, or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value, made up or manufactured wholly, or in part by the tailor, seamstress, or manufacturer, n. o. p. f.,	40%
261	" webbing, made of cotton or other vegetable fibre, whether in part of India rubber or otherwise (G. A. 1223, 1691),	45%
"	zephyrs, so-called (G. A. 1302) dutiable as "cotton cloth,".....	

[Decisions by Board of General Appraisers.]

Cotton, absorbent medicated (G. A.),.....	1293
anti-maccassars, pillow shams, etc.,.....	1864; 443
bibs, plain and embroidered,.....	1905
bagging, jute,	448, 1170
bathing trunks, as cotton wearing apparel,.....	1887
beds, feathers and ticking, as entireties, 20%, Sec. 4,	1169
belts and belting, silk and.....	1520
bone casings, silk and.....	431
book binders cloth,	67, 208
bougies, gum and,.....	1326
boys' clothing, braided sailor suits not embroidered,.....	1505
boys' clothing, sailor suits, rubber cord in,.....	1017
braids and braided tape,.....	1287
braids, feather stitch, novelty and herring bone, 61,.....	1301; 1431
buckram, not free as sparterre,.....	1141
buttons, velvet,	1239
buttons, materials,.....	1209
candle wicks,.....	252
caps,.....	1114
oth for hospitals, not free,.....	493

SCHEDULE OF DUTIES.

305

PAR.	ARTICLE.	RATE
	COTTON hat braids,.....	
	1678, 1230, 1450, 952, 328, 6 ^r 1.	653
	hat crowns, gelatine, silk, and.....	1688
	hat forms, sparterre and, not free,....	1624
	hats, grass pith and, as cotton wear 1g	
	apparel,.....	996
	hats, straw and,.....	1490
	hemstitched cloth and dotted wiss	
	lawns, not wearing apparel,..	
	452,	646
	hollands,.....	67
	hose, clocked with silk,.....	1921
	hose fashioned, see also "Hosiery,".....	620
	hosiery, value of, fractional part of mill,	1785
	India rubber and fabrics,.....	
	19, 118, 133, 80,	804
	knit goods,.....	43
	knit shirts, wool and wearing apparel,...	1549
	lace, bed sets,.....	611
	lace curtains,.....	
	547,	1124
	lace nets,.....	34
	laces, silk and,.....	
	342, 519,	1114
	lamp shades, paper and not laces,.....	1392
	lawns, figured as countable,.....	614
	mackintosh cloth, India rubber and, as	
	water proof cloth,.....	
	1344,	1382
	madras, not embroidered,.....	1864
	mixed goods, silk and,.....	612
	mufflers, as wearing apparel,.....	339
	mulls, madras, swiss spots and springs,	
	etc.,	
	149, 1864, 1472, 1492,	1045
	mulls, striped and corded,.....	1599
	muslins, barred, as countable,.....	1179
	muslin, fancy,.....	614
	neckties containing, rubber and metal,	
	83,	508
	neckties, embroidered, wearing apparel	
	1154,	1781
	nuts, muslin,.....	469
	painters' canvas, wool and,.....	1048

PAR.	ARTICLE.	RATE
	COTTON plush,	261, 516, 1488
	pulp, manufactured as manufactures of cotton,.....	1866
	quilts, embroidered,.....	1164
	sash, piece goods, white muslin,.....	162
	scapularies, as printed matter,.....	425
	Scotch lappets, as countable,.....	1178
	screens, Japanese,.....	1151, 1901
	scrolls, wall hangings, not paintings,.....	1404
	shirt bands, as wearing apparel,.....	1513
	shirtings, silk and,.....	266, 336, 1046
	shirts, lawn tennis,.....	684
	shirts, so called, vests not, wearing ap- parel,.....	1538
	sleeve linings, striped, silk and,.....	427, 713
	smoking jackets bound with worsted,...	476
	stays, manfr. of horn not,.....	1774
	table covers, jute cotton and metal,	256, 643, 1009, 1623
	tapes, not braids,.....	1906
	tidies,.....	409
	tidies, antique, worked with worsted, not embroidery,.....	1676
	trimmings, ball fringe and other fringes,	1157, 1195, 1237
	trimmings, beaded, quantity of beads to make glass chief value,.....	1700
	trimmings, herring bone,.....	61, 301
	tuckings, plain and fancy lawns,.....	1212
	umbrella cloth, silk and,	74, 239
	underwear at average price,	1116
	upholsterers' goods, mixed,	248, 1064
	velvet, embroidered with metal,.....	474
	velvet samples of having valve, not free,	1256
	velvet, selvedges on,	692, 1115
	vestings,.....	1606, 1669

SCHEDULE OF DUTIES.

307

PAR.	ARTICLE.	RATE
	COTTON vests, so called not, but shirts,.....	1538
	: waste, mackintosh scraps, India rubber and,	1636
	waste, wool and,.....	1638
	wearing apparel, certain embroidered,	805
	webbing, elastic silk and,.....	1223, 1691
	wicks or tapers for sanctuary lamps, wax and,.....	1205
	zephyrs, so called, as fancy cloth,	1302
	COUNTRY of exportation (G. A. 1007), what is,.....	
59	COURT plaster,.....	25%
608	COVERINGS for salt, pay duty according to material, as if imported separately.....	
	" inside wrapping, cartons, band and labels, elements of du- tiable value or imported merchandise. Act June 10, 1890,.....	
	" necessary, outside, such as sacks, crates, bagging, boxes, etc. and straw and packing material not elements of dutiable value. ACT June 80, 1890.....	
	" unusual, or salable as merchandise, or designed to use other than the <i>bona fide</i> exportation of merchandise to the United States, and packing materials, duti- able at the rate to which the same would be subject if separately imported. Act June 10, 1890,.....	
	[Decisions by Board of General Appraisers] :	
	Coverings, additional duty on,.....	559
	and charges dutiable,.....	489
	bags, containing various articles, Don- skoi wool, silver ore and free goods,	970, 1206, 1556
	barrels, containing dead oil, and Amer- ican coal oil barrels, filled with steel,..	507
	baskets, tin cans and jars, containing tea and baskets containing bottles of liq- uors.....	1248, 1140, 1582
	bottles, blacking, ale and other,.....	399, 975
	bottles containing scientific prepara- tions for colleges, not free,.....	1586
	boxes containing cheap violin strings, unusual,.....	1581
	boxes containing gelatine, dominoes, and telescopes and lead pencils,.....	428, 859, 858
	boxes, metal, containing mourning pins, collar buttons and confectionery,.....	976, 907, 1092

PAR.	ARTICLE.	RATE
	COVERINGS boxes, paper, containing handkerchiefs, fans,..... 117, 18	
	boxes, wood, metal and paper match usual and unusual,..... 54, 524, 853, 860, 1244, 1247, 1251	
	cases and opera glasses, as entireties,.... 1578	
	cases containing cigar-holders and pipes,..... 226	
	cases containing musical, mathematical, and philosophical instruments,..... 46, 48, 236, 675, 1107	
	cases containing violins,..... 1, 29, 41, 42, 138	
	cases, leather, containing combs, opera- glasses and watches and tumblers,..... 224, 572, 690, 695, 802	
	cases, leather, containing watches, usual tumblers unusual,..... 1587, 1592	
	cases, outside, for condensed milk,..... 627	
	cases, outside, for fire crackers, no tax for,..... 1225	
	jars containing fish paste, two claims in protest, one valid,..... 1815	
	prorating value of, and charges,..... 525	
	sardine box, keys of metal, separate, not parts but manufactures of metal,... 1890	
	tax on outer, tobacco,..... 1812	
	wool,..... 1909	
	COWHAIR, manufactures of. (See Woolens),.....	
505	COWHIDES, raw,.....	Free
470	COWRIE, gum,.....	Free
189	COWS, n. o. p. f.,.....	20%
373, 374,	" specially imported,.....	Free
SEC. 3.	CRACKERS and cakes (G. A. 943),.....	20%
122	CRANK pins, steel. (See "Steel"),.....	
122	CRANKS, mill wrought iron. (See "Steel"),.....	
264	CRAPES, cotton, manufactures of cotton,.....	35%
302	" silk (S. 3630), manufactures of silk,.....	45%
277	CRASH, flax and tow of flax (G. A. 448, 873, 1276),.....	35%
48	Crayons, n. o. p. f. (G. A. 1498, 1819),.....	25%
357	" colored leads for pencils, not pencil leads (G. A. 2457),.....	50%
48	" lithographic (S. 9738),.....	25%
75	" portraits, as "paintings" (S. 3825),.....	Free

SCHEDULE OF DUTIES.

309

PAR.	ARTICLE.	RATE
73	CREAM of tartar (S. 1551),.....	20%
277	" padding, as manufactures of flax (G. A. 2214),.....	35%
63	" shaving, as toilet soap (G. A. 2034),.....	35%
491	" nuts.....	Free
52	CREMNITZ, white (white lead, dry), per pound,.....	1½¢
58	CREOLIN, a coal tar preparation, medicinal (G. A. 2023), per pound,.....	50¢
60	CREOSOTE (S. 9276),.....	25%
	CREPE DE CHINE (G. A. 2154), as cotton cloth,.....	
307	CREPE tissue paper ; as tissue paper (G. A. 2124).....	35%
443	CRESOLINE acid, as a coal tar preparation (G. A. 1348),.....	Free
363	CRESYLIC acid (S. 3980),.....	Free
	CRETONNES, (See cotton.) (S. 4558),.....	
333	CRINOLINE cloth, hair, per square yard,.....	6¢
124	" wire. (See steel),.....	
	CROCHET cotton. (See cotton thread),.....	
148	" needles (G. A. 745),	25%
84	CROCKERY ware, not decorated,.....	
	not changed in condition by superadded ornamenta- tion or decoration,	30%
85	" ware painted, tinted, stained, enameled, printed, gilded or otherwise decorated,.....	35%
48	CROCUS, polishing powder as a color (G. A. 1627).....	25%
152	CROSSCUT saws.....	25%
611	COTTON seed, n. o. p.f.,.....	Free
568	" oil,	Free
129	CROWBARS, iron or steel, per pound,.....	1½¢
336	CROWNS, theatrical, as jewelry (S. 9027),.....	35%
SEC. 3	CRUCIBLES, black lead, unenumerated, manufactured articles (G. A. 2674),.....	20%
439	" common, blue clay, in casks, suitable for the manufacture of..	Free
83	" not decorated in any manner,.....	20%
556	CRUDE minerals (G. A. 1907, 1910),.....	Free
460	CRYALITE or Kryolith,.....	Free
8	CRYSTALS, alum, per pound,.....	1¢
14	" brown (S. 1035),.....	25%
74	" lees,.....	20%
67	" soda, per pound,.....	1¢
60	" tin,.....	25%
173	" watch (S. 5943),.....	25%
443	" yellow, as aniline dye (S. 523),	Free

PAR.	ARTICLE.	RATE
470	CUBEBS, crude,	Free
621	CUBIC nitrate, or nitrate of soda,	Free
198	CUCUMBERS in brine (S. 10597 ; G. A. 302),	30%
207	" natural,	10%
461	CUDBEAR (S. 5529),	Free
275	CUFFS and collars, composed wholly or in part of linen, per dozen, 30¢, and	30%
318½	CULM of coal, which will pass through a half inch screen, per ton,	15¢
591	CULTIVATORS, agricultural machines, when not imported from a country imposing a duty thereon,	Free
611	CUMMIN seed, n. o. p. f. (G. A. 1422),	Free
	CURIOS, according to material,	
462	CURLING stones, and handles,	Free
353	CURLS of human hair,	30%
247	CURRENT juice, as fruit juice (G. A. 650), containing not over 18% of alcohol. per gallon,	50¢
	" " containing over 18% of alcohol, per gallon,	\$1.80
489	CURRENTS, all n. o. p. f.,	Free
217	" Zante, per pound,	1½¢
SEC. 52	CURRENCY of invoices of imported merchandise (G. A. 1555, 1787 ; S. 7579, 8019, 9401, 8243, 8450),	
177	CURRIERS' knives, as manufactures of steel,	35%
463	CURRY, powder and curry,	Free
177	CURRY combs, as manufactures of metal (S. 6367),	35%
260	CURTAINS, chenille, cotton,	40%
	" according to material (G. A. 130, 547, 1124),	
276	" lace window,	50%
SEC. 50.	CUSTOM-HOUSE brokers, licenses to,	
	CUSTOMS notaries not to act except at their port of residence (S. 14582),	
SEC.	CUSTOMS officers shall be in no wise liable to any importer, etc., for, or on account of any rulings or decisions as to classification of merchandise, party having right of appeal from decision of Customs Collector. Act of June 10, 1890, proceedings on entry (S. 10118),	
SEC. 3.	CUT flowers (G. A. 1269), not free,	10%
464	CUTCH (G. A. 642),	Free
40	CUTLERY. table and carving knives and forks, valued at more than \$4.00, per dozen pieces, razors and razor blades, wholly or partly finished, scissors and shears,	45%
	all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette and artists' knives; also all cooks' and butchers' knives, forks and steels,	35%

SCHEDULE OF DUTIES.

311

PAR.	ARTICLE.	RATE
139	CUTLERY, sword, sword blades and side arms,.....	35%
138	“ penknives, pocket knives, or erasers, of all kinds, valued at not more than 30¢ per dozen, per dozen,.....	25%
	valued at more than 30¢ per dozen, and not exceeding fifty cents per dozen, per dozen,.....	12¢
	valued at more than 50¢ per dozen, and not exceeding \$1.00 per dozen, per dozen,.....	25%
	valued at more than \$1.00 per dozen, and not exceeding \$1.50 per dozen, per dozen,.....	40%
	valued at more than \$1.50 per dozen, and not exceeding three dollars per dozen, per dozen,.....	75%
	valued at more than \$3.00 per dozen,.....	50%
	and in addition thereto, on all the foregoing, valued at more than 30¢ per dozen, and not more than \$3.00 per dozen, per dozen,.....	25%
	Provided, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives or erasers, shall be subject no less rate of duty than herein provided for penknives, pocketknives or erasers, valued at more than 30¢ per dozen.	
506	CUTTINGS. hide, raw, with or without hair,.....	Free
465	CUTTLE fish bone,.....	Free
526	CYANITE,.....	Free
91	CYLINDER and crown glass. (See glass.) (G. A. 1153, 1612),.....	

D

- 125 DAMAGE allowance, no allowance or reduction of duties for partial loss or damage in consequence of rust, or discoloration, shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel. (See allowance.) (G. A. 1186),
- “ no allowance in case of damage to imported goods, except as provided in SEC. 2984 (R. S. S. 10356.) Act of June 10, 1890,.....
- SEC. 2984 R. S. DAMAGE allowance, the Secretary of the Treasury is hereby authorized, upon production of satisfactory proof to him of the actual injury or destruction, in whole or in part, of any merchandise, by accidental fire, or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department or while in transportation under bond from the port of entry to any other port in the United States, or while in the custody of the officers of the Customs and not in bond, or while within the limits of any

PAR.	ARTICLE.	RATE
	port of entry, and before the same have been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, out of any moneys in the Treasury not otherwise appropriated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be,.....	
244	DAMAGE allowance, there shall be no constructive or other allowance for, on wines, liquors, cordials or distilled spirits (S. 14018),.....	
SEC. 54	" to imported goods in warehouse, Act June 10, 1890,.....	
	" goods, abandonment of (G. A. 1186.) Act June 10, 1890,.....	
	" in warehouse, underwriters must file bond before removing goods (S. 14593),.....	
264	DAMASK, cotton (S. 8600; G. A. 1179, 1619),.....	35%
277	" linen (G. A. 491),.....	35%
302	" silk,.....	45%
231	DANDELION root, prepared, substitute for coffee, n. o. p. f., per pound,.....	1½¢
466	" roots, dried or undried, but unground (G. A. 219),.....	Free
231	" root, taraxicum, prepared, per pound,.....	1½¢
561	DARNING and hand sewing needles,.....	Free
	DATE of importation (S. 10145).....	
121	" of the reduction of duty on tin plates, terne plates, tagger's tin. October 1, 1894,.....	
213½	DATES,.....	20%
218	" as sweetmeats (G. A. 1231, 1317),.....	30%
401	DEAD birds (G. A. 1916),.....	Free
60	" oil, phenyle acid (G. A. 453, 896, 942),.....	25%
676	DEALS, sawed lumber, except of cabinet woods,.....	Free
308	DECALCOMANIA pictures, dutiable as "lithographic" pictures (G. A. 1941),.....	
90	DECANTERS, cut, engraved or ornamented, except such as have ground necks and stoppers only, not dutiable as bottles (G. A. 1113, 1454, 2378),.....	40%
88	" plain,.....	40%
	DECAYED fruit, allowance for (G. A. 656, 190), may be abandoned under Section 23, Act June 10, 1890,.....	
113	DECK and bulb beams, iron or steel, per pound,.....	10¢
	DECLARATIONS on entry may be made before duly qualified notaries public (S. 10151),.....	
	to be filed with the collector on imported merchandise (S. 10118). Act June 10, 1890,.....	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	DECLARATIONS upon passing of merchandise through Custom House, to be filed in lieu of oaths. Act June 10, 1890,	
18	DECOCTIONS of logwood and dye woods, n. o. p. f.,.....	10%
511	DEERHORNS, including strips and tips (S. 9292, 9993),.....	Free
505	“ skins, raw,.....	Free
645	DEGRAS or brown wool grease (G. A. 373, 1776),.....	Free
88	DEMIJOHNS, covered or uncovered, filled or unfilled, per pound,....	¾¢
88	DEMIJOHNS, glass. (See glass.) (G. A. 317), per pound,.....	¾¢
	DERELICT merchandise (S. 8105, 9598),.....	
283	DENTELLES, silk and worsted (S. 8387), valued at not over 50¢ per pound,.....	40%
	“ valued at over 50¢ per pound,.....	50%
61	DENTIFRICES (S. 9068),.....	40%
213	DESICCATED apples, dried, evaporated or prepared,.....	20%
198	“ vegetables (S. 8274 ; G. A. 1600),.....	30%
	DESIGNS, water color or paintings (G. A. 779, 1082),.....	
443	DEVELOPER blue, a coal tar preparation (G. A. 1879),.....	Free
233	DEXTRINE, or burnt starch, per pound,.....	½¢
173	DIALS for clocks (G. A. 697),.....	25%
173	“ for watches (S. 2807),.....	25%
467	DIAMOND dust or bort,	Free
467	“ hair powder (S. 6113),.....	Free
338	DIAMONDS and other precious stones, rough or uncut,.....	10%
338	“ cut but not set,.....	25%
338	“ cut or set, n. o. p. f.,.....	30%
467	“ engravers', not set,.....	Free
338	“ engravers', set,.....	30%
467	“ glaziers', not set,.....	Free
338	“ glaziers', set (G. A. 510, 956),.....	30%
338	“ imitations of, paste or glass, not exceeding one inch in diameter, not set,.....	10%
467	“ miners, glaziers and engravers, not set,.....	Free
467	“ watch jewels,.....	Free
320	DICE, draughts, chessmen, billiard balls of ivory, bone or other material,.....	50%
	DIES, steel for embossing, (S. 9889),.....	
125	DISCOLORATION of iron or steel. No allowance,.....	
	Discounts allowed on entry (S. 9929),.....	
	Discounts not allowed on entry (S. 7812, 9729, 10019, 10031 ; G. A. 479, 484, 1130, 1201,).....	

PAR.	ARTICLE.	RATE
SEC. 14.	DISCRIMINATING duty in addition to the duties imposed by law, imposed on goods imported from countries exacting discriminating duty on vessels of the United States (G. A. 1809),.....	
585	DISHES evaporating, not chemical glassware (G. A. 1904), but free as "utensils" if imported by scientific institutions, ..	
	DISINFECTION of goods, expense of, not an element of dutiable value (S. 14080),.....	
496	DISKS, glass, rough cut and unwrought for use in the manufacture of optical instruments,	Free
60	DISTILLED oils. (See oils).....	25%
237	SPIRITS, per gallon,	\$1 80
418	DIVI-DIVI, for dyeing and tanning purposes,.....	Free
SEC. 3.	DOG biscuit (S. 7304),.....	20%
177	" collars, as manufactures of metal (S. 7175),.....	35%
189	DOGS. See Animals. (S. 7927), not specially imported.....	20%
373	" imported for breeding purposes,.....	Free
264	DOILIES, cotton (S. 6298),.....	35%
76	" embroidered linen, hemstitched and reversed, with ornamental figures and open work, dutiable as linen embroideries (G. A. 2392),.....	50%
322	" silk, embroidered with worsted, manufactures of silk (G. A. 2158).....	45%
321	DOLLS and doll heads, of whatever material composed (S. 9888; G. A. 939, 375, 1543, 1546). To take effect January 1, 1895	25%
321	" miniature articles for dolls and dolls heads (S. 5957),.....	25%
321	" paper dresses for, as toys (S. 7450),.....	25%
285	DOLMANS, made of wool, worsted, etc.,.....	50%
387	DOMESTIC articles returned. (Sec. 19),.....	Free
352	DOMINOES, of bone,.....	25%
353	" of ivory or celluloid,.....	30%
	DOTTED Swiss lawns (G. A. 649, 1122), as "cotton cloth,"	
328	DOWN quilts and other manufactures of,.....	35%
477	DOWNs of all kinds, crude, or not dressed, colored or manufactured n. o. p. f.,.....	Free
328	" of all kinds, dressed, colored or manufactured,	35%
328	" quilts and other manufactures,.....	35%
477	" and feathers for beds,.....	Free
264	DOYLES, or doilies, cotton lace, (G. A. 443; S. 6298).....	35%
154	DRAG saws per linear foot,.....	8¢
469	DRAGONS' blood,	Free
182½	DRAININGS, sugar.....	40%

SCHEDULE OF DUTIES

315

PAR.	ARTICLE.	RATE
320	DRAUGHTS or checkers, of ivory, bone or other material,	50%
	DRAWBACK, additional duties not subject to Act June 10, 1890.....	
	“ for regulations, see “introduction”	
SEC. 19.	“ reimported domestic articles, subject to drawback, pay duty equal to the same,.....	
387	“ reimportation of articles upon which drawback was allowed, payment of duties required equal to the same.....	
262	DRAWERS, knitted, of cotton or other vegetable fiber,.....	50%
302	“ silk,.....	50%
285	“ wool, knit (G. A. 289),	50%
177	DRAWING knives (S. 4870),	35%
310	“ paper,.....	20%
SEC. 3.	DRAWINGS, as unenumerated, manufactured articles,.....	20%
	“ for colleges. (See Academies).....	Free
575	“ in colors, or paintings (G. A. 544, 779),	Free
575	“ India ink, as paintings (G. A. 1679),.....	Free
575	“ original. (See Paintings),	Free
264	DRESS facings, bias velvet, as manufactured of cotton (G. A. 890),..	35%
	“ goods, according to material (G. A. 47, 221, 529, 577, 674, 857, 890, 1255, 1436, 1455, 1667)	
258	“ shields, cotton or rubber (G. A. 557), as “wearing apparel,”	40%
352	“ stays, cotton and horn, manufactured of horn (G. A. 1774),..	25%
286	“ trimmings, elastic or non-elastic, made of wool, worsted, hair of the camel, goat, alpaca, or other animal,.....	40%
	“ trimmings, metal chief value,.....	35%
329	DRESSED furs (S. 9731), not made up,	20%
265	“ line, flax, per pound (G. A. 1746),.....	1½¢
266	“ line, hemp, per pound,.....	1¢
328	“ and ornamental feathers,	35%
241	“ skins,	20%
106	“ stone,	30%
615	DRIED abalone meat (S. 9645, 10496),	Free
213	“ apples,.....	20%
404	“ blood,.....	Free
470	“ fibres, insects, etc.,	Free
209	“ fish, per pound,	¾¢
217	“ fruits, per pound,.....	1½¢
560	“ grasses,	Free
203	“ pease,	20%
225¾	“ turtle meat, as prepared meats (G. A. 2364),.....	20%

PAR.	ARTICLE.	RATE.
591	DRILLS, agricultural, unless imported from a country imposing a duty upon the same	Free
165	DROSS, lead. (See Lead), per pound,	¾¢
109½	" or residuum from pyrites burnt, per ton,	40¢
294	DRUGGETS, printed, colored or otherwise (G. A. 1063),	30¢
470	DRUGS, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grain, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vege- tables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible, whether crude or advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided in this Act (G. A. 523, 977, 1086, 1352, 1375, 1376, 1377, 1379, 1380, 1381),	Free
16½	" the foregoing, if advanced in value or condition,	10¢
358½	DRY plates or films, photographic,	25¢
264	DUCK and damask cottons,	35¢
401	DUCKS, and other land and water fowls, alive,	Free
264	" cotton, n. o. p. f.,	35¢
226	" dressed, per pound,	3¢
558	DULCE or sea weed,	Free
277	DUNDEE jute, not bagging for cotton (G. A. 2240),	35¢
500	DUNG salts or manure salts (S. 7764),	Free
	DUNNAGE mats, if of commercial value, dutiable according to ma- terial (S. 1792),	
314	DUST brushes (S. 7015),	20¢
467	" diamond,	Free
314	DUSTERS, feather,	30¢
293	DUTCH ingrain carpets,	30¢
159	" metal, clippings from (S. 6741),	10¢
160	" metal, in leaf (G. A. 1777),	40¢
	" standard. (See Sugars),	
	DUTIABLE charges, SEC. 19, ACT of June 10, 1890 (S. 5621, 5659, 7534, 7557, 8040, 8831, 8993, 8899, 9752, 9790),	
	" value, SEC. 7, ACT of June 10, 1890 (S. 6008, 3241, 5692, 10470, 6158, 7800, 7781, 6115, 7779, 6514, 7100, 7387, 5759, 7902, 7766, 6657, 6575, 6237),	
	" value, expense of disinfection, not an element of (S. 14080),	
	DUTIES shall not be assessed upon an amount less than the in- voice or entered value. Sec. 7, Act of June 10, 1890, ..	
	DUTY, additional, for undervaluation. Sec. 7 of June 10, 1890.	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
SEC. 4.	DUTY, if goods are subject to two or more rates, highest rate prevails.....	
527	DYE, lac,.....	Free
470	" stuffs	Free
SEC. 3.	DYED flowers and grasses (S. 6090, 2518 ; G. A. 1775, 1846),.....	20%
"	cottons. (See Cottons),.....	
328	" moss, as artificial flowers (S. 2518 ; G. A. 1352),.....	35%
386	DYEING, articles in a crude state, used for n. o. p. f.,.....	Free
470	" herbs, etc., used for,.....	Free
16½	" extracts and decoctions for, n. o. p. f.,.....	10%
61	" for the hair,.....	40%
14	Dyes, all coal tar, n. o. p. f.,.....	25%
368	" alizarine,.....	Free
14	" aniline,.....	25%
48	" ammoniacal cochineal (G. A. 710),.....	25%
18	" extract of logwood (G. A. 517),.....	10%
14	" extract of theocromogen or taluidine sulphr. acid (G. A. 1839),.....	25%
14	" galleine, not (G. A. 1425),.....	25%
14	" gallocyanine or fast violet (G. A. 1391),.....	25%
SEC. 3.	" sticks of wood, unmanufactured (G. A. 578),.....	20%
48	" wood, cachén-de-laval (G. A. 703),.....	25%
18	" wood, primulin buff (S. 11918, 11982, 12640, 13423, 13860),.....	10%
60	" wood, steam black or noir-solide (G. A. 1868),.....	25%
18	DYEWOODS, extracts of (S. 11982), n. o. p. f.,.....	10%
325	DYNAMITE, valued at not over 20¢ per pound,.....	5¢
"	" " over 20¢ "	8¢
177	DYNAMO machine (S. 6719), manufactures of metal,.....	35%

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	EAR cleaners, not dutiable as sponges (G. A. 1355),.....	
352	" if bone,.....	25%
177	" if metal,.....	35%
395	EARTH, barytes,.....	Free
82	" raddle, as unwrought (G. A. 247, 848, 1413, 1514, 1772), per ton	\$1 00
82	" wrought or manufactured, per ton,.....	\$2 00
82	" unwrought, per ton,.....	\$1 00
42	" red, as ochrey earth (G. A. 1880), per pound,.....	1½¢
"	" sienna, ground in oil, per pound,.....	1½¢
42	" umber, " " "	1½¢
177	EARTHENWARE beer mugs, with lids, as manufactures of metal (G. A. 846),.....	35%
83	" brown clay figures (S. 8045),.....	20%

PAR.	ARTICLE.	RATE
84	EARTHENWARE china heads for umbrella sticks (G. A. 809),.....	30%
85	" common stoneware wash-tubs and sinks, as decorated china (G. A. 1888),.....	35%
83	" common yellow and brown, plain or embossed (S. 8045, 8078, 8167, 8794; G. A. 564),.....	20%
83	" crucibles (S. 2377, 3845, 8642),.....	20%
85	" decorated, all other, n. o. p. f. (S. 9670),.....	35%
85	" decorated by American artists (S. 7580), not paintings,.....	35%
85	" decorated mugs and plates, small (G. A. 498; S. 14688), not dutiable as toys,.....	35%
85	" decorated pen-racks (S. 8174),.....	35%
85	" dolls, bisque and bath (G. A. 375, 939, 1543, 1546, 14684), not "dolls".....	35%
83	" ink bottles (G. A. 564),.....	20%
86	" Lava tips,.....	30%
83	" mortars and pestles (S. 5563),.....	20%
85	" mugs, with letters thereon (S. 8396, 9806, 14688),.....	35%
86	" nails, with china tops (S. 8066), plain,.....	30%
85	" not decorated, n. o. p. f.,.....	30%
86	" decorated, n. o. p. f.,.....	40%
575	" paintings on porcelain, as plaques (G. A. 1172, 1579, 1768),.....	Free
575	" plaques, painted by hand (S. 4563, 6553; G. A. 1172, 1579, 1768),	Free
84	" plain,.....	30%
86	" plaster-of-Paris figures, painted (G. A. 1429),.....	40%
85	" plates with letters thereon (S. 8396, 9806), as toys,.....	35%
86	" porcelain cylinders (S. 5878), if decorated,.....	40%
"	" " not decorated,.....	30%
86	" porous cells (S. 10396), white,.....	30%
85	" ornamented,.....	35%
85	" Rockingham ware (S. 1528, 14825),.....	35%
"	" sample jugs, etc. (S. 9990), not free,.....	
84	" stone and crockery, plain white, not decorated,.....	30%
85	" stone and crockery, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated (S. 6954, 6965, 7572, 9383, 9735),.....	35%
85	" tea pots (S. 7444, 9363),	35%
86	" terra cotta, if decorated,.....	40%
86	" terra cotta, plain (S. 14932),.....	30%
86	" terra cotta tubs, known as porcelain tubs, plain (S. 7022),....	30%
86	" " " same, decorated,	40%
42	EARTHS, filler (S. 7132), as ochery earth, per pound,.....	1 1/4 ¢

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
82	EARTHS, with hair and moss for steam pipes (S. 7290) as wrought... earth, per ton,.....	\$2 00
566	" ochery, dry, n. o. p. f.,.....	Free
42	" ochery ground in oil, per pound,.....	1¼¢
82	" or clays, wrought, or manufactured, n. o. p. f., per ton (G. A. 848, 10663).....	\$2 00
48	" red polishing, as paint (S. 7146),.....	25%
566	" Sardinian, as ochery earth (S. 9770), dry,.....	Free
566	" sienna, dry, n. o. p. f.,.....	Free
42	" sienna, ground in oil, per pound,.....	1¼¢
651	" terra alba (S. 4093),	Free
652	" " japonica,.....	Free
566	" umber, dry, n. o. p. f.,	Free
42	" umber, ground in oil, per pound,.....	1¼¢
82	" unwrought and unmanufactured, n. o. p. f., per ton,.....	\$1 00
181	EASEL racks, manufactures of wood (S. 7432; G. A. 1741),.....	25%
470	EAST INDIA gum,.....	Free
497	" " hemp (S. 7627, 10026), not hackled,	Free
7	EAU de cologne, per gallon, \$2 00 and	50%
61	" Figaro, toilet preparation (L. 6837)	40%
61	" quinine, hair tonic (S. 6407),.....	40%
240	" vie de gentiane (S. 6890), per gallon,.....	\$1 00
684	EBONY wood,	Free
	EDEN Musee, wax figures for, (S. 6945), not, free, dutiable according to materials.....	
177	EDGE tools (S. 7783).....	35%
276	EDGINGS, tamboured, composed of flax, jute, cotton, or other vegetable fiber, or of which either, or a mixture, is component material of chief value, n. o. p. f.,	50%
209	EELS, pickled, spiced, etc. (S. 8253), per pound,.....	¾¢
	EDUCATIONAL institutions, articles for. (See Academies). (S. 6550, 6557),.....	
414	EFFECTS, household, of persons arriving in the United States (S. 2724, 2768, 3673, 7010, 7344, 7611, 7739, 7772, 7805, 8371, 8374, 9119, 10163, 14690,.....	Free
582	" of Indians,.....	Free
669	" personal, ball dress not free as (G. A. 1749).....	
669	" bicycles and tricycles (G. A. 884, 964, 1278, 1297,; S. 11971, 14368), as personal effects,.....	Free
	" horses, carriages and harness, as immigrants' effects (S. 7805, 8321; G. A. 464, 914, 1507),.....	
	NOTE.—The Department has held that when personal effects are detained abroad by circumstances beyond	

PAR.	ARTICLE.	RATE
	the control of the owner, and follow within a reasonable time, they may be eligible to free entry, under the following provision (G. A. 1792).....	
669	EFFECTS, Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States, but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale (S. 5241, 6317, 8267, 8469, 9785, 9847, 10163, 10371, 10559, 11021,	Free
659	" personal, shot guns, not (G. A. 1796).....	
669	" personal, wedding trousseau not (G.A. 1769).....	
583	" of citizens of the United States dying abroad (S. 10163),.....	Free
596	" Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States, but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall be exported within six months after such importation: Provided, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.	
60	EFFERVESCENT citrate of magnesia (S. 5949), chemical compound,.....	20%
59	" compound (S. 2682, 4968, 5528), medicinal,.....	25%
471	EGGS, of birds, fish or insects, except game birds,	Free
471	" ants (S. 4157),	Free
471	" birds (G. A. 505), except game birds,.....	Free
180	" cases for, of wood and paper (S. 10743), dutiable,.....	20%
471	" fish, prepared (G. A. 505),.....	Free
471	" fish, caviare (G. A. 372),	Free
471	" insects,.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
618	EGGS, silk worms',.....	Free
SEC. 3.	" yolks of.....	10%
477	ELDERDOWN, n. o. p. f.....	Free
14	EIKONOGEN, coal tar preparation (S. 9910; G. A. 1345).....	25%
263	ELASTIC cotton webbing (G. A. 250, 1223, 1690, 1691, 1745, 1754; S. 8102),.....	45%
59	ELATERIUM (S. 9277),.....	25%
16½	ELDER extracts (G. A. 2453, 14731),.....	10%
470	ELECAMPANE root,.....	Free
102	ELECTRICAL apparatus (S. 7792, 5941, 14604, 14924), incandescent lamps, of glass.....	35%
	ELECTRICITY by cable from Canada (S. 10086),.....	Free
149	ELECTROTYPE plates,	25%
596	ELEPHANTS, performing (S. 8818), as tools of trade,.....	Free
509	" teeth as ivory not manufactured,.....	Free
676	ELM, sawed lumber, (S. 14610).....	Free
551	EMBLEMS, religious, not free as medals (S. 10542).....	
177	EMBOSSING dies, steel, as manufactures of metal (S. 9889),.....	35%
276	EMBROIDERED articles, by hand or machinery, composed of flax, jute or cotton, or other vegetable fiber, or of which either or a mixture, is component material of chief value, n. o. p. f. (S. 10563, 14917, 14950, 14859; G. A. 469, 470, 512, 513, 522, 598, 614, 803, 805, 824),.....	50%
301	EMBROIDERED articles of silk, by hand or machinery.....	50%
276	" cotton, "Hamburg edgings," (S. 3601, 8927, 10474),.....	50%
	" leather gloves (S. 10753, 10910), dutiable as "kid gloves,".....	
276	" linen protectors for upholstery (S. 10725),.....	50%
276	" or hemstitched handkerchiefs,.....	50%
301	" stoles and crosses, silk (S. 2851,.....	50%
	" table cloths (S. 10563, 10725), monogram and initials do not constitute embroideries,.....	
286	" made of wool, worsted, hair of the camel, goat, alpaca or other animal (G. A. 2168),.....	50%
301	" silk,.....	50%
276	" tamboured, composed of flax, jute, cotton or other vegetable fiber, or of which either, or a mixture is component material of chief value, n. o. p. f. (G. A. 2168, 14634, 14635, 14623),.....	50%
277	EMBROIDERY canvas, not burlaps (G. A. 2136; S. 6362),.....	35%
338	EMERALDS, as precious stones, cut not set,.....	25%
264	EMERY cloth, cotton and emery,.....	35%
322	" grains, and emery manufactured, pulverized or refined, per pound, (S. 6314),.....	8-10¢

PAR.	ARTICLE.	RATE
177	EMERY, knife sharpeners, emery and steel, manufactures of metal (S. 9393),.....	35%
322	" manufactured, ground, pulverized or refined, per pound (S. 6314),	1¢
472	" ore,.....	Free
313	" paper (S. 6980),.....	20%
SEC. 3.	" rollers (S. 8611), unenumerated,.....	20%
508	" scythe hones, or whet stones (S. 2079, 8786),.....	Free
SEC. 3.	" wheels (S. 6314, 8611), unenumerated,.....	20%
59	EMETIC tartar, (tartrate of antimony),.....	25%
	EMIGRANTS' effects, (S. 3534). (See "effects,").....	
59	EMS pastilles (S. 7787), medicinal preparation,.....	25%
59	EMULSION pancreatic (S. 3828),.....	25%
101	ENAMEL, fusible (S. 14854,.....	25%
	" white for watch and clock dials(S. 6176, 10915),.....	25%
48	" white paint,.....	25%
144	ENAMELED ironware (S. 14941),.....	35%
76	" brick,.....	30%
341	" leather, dressed or undressed and finished,.....	20%
78	" tile and encaustic,.....	40%
78	ENCAUSTIC tiles,.....	40%
283	ENDLESS belts or felts for paper-making machines, as manufactures of wool, valued at not over 50¢ per pound,.....	40%
	" " valued at over 50¢ per pound,.....	50%
568	ENFLOURAGED grease,.....	Free
60	ENFLEURAGED oils (S. 9241),.....	25%
568	" pomades, as grease,.....	Free
476	ENGRAVED fashion plates,.....	Free
151	" steel plates (S. 6380),.....	25%
789	" glass,.....	40%
467	ENGRAVERS' diamonds, not set (S. 9026),.....	Free
177	" tools, steel pencils with splinters of bort, as manufactures of metal,	35%
687	ENGRAVINGS for institutions, academies, dutiable (S. 6102,) except under six months bond,.....	Free
575	" artist's proof of, (See Paintings.) (S. 8435),.....	Free
687	" for lecturers. (See Works of Art),.....	Free
311	" bound or unbound,.....	25%
410	" bound or unbound, over twenty years old,.....	Free
687	" brought temporarily by professional artists, lecturers and scientists,	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
410	ENGRAVINGS, for the use of United States, or Library of Congress, ENTIRETIES, (S. 8464, 9746, 10608, 14859, 14849, 14841),.....	Free
"	baskets and bottles not,.....G. A. 1735	
	memorandum book and pencils as, G. A. 1180	
	nursing bottles, rubber attachments, not, .....G. A. 1325	
	opera glasses, and cases, .....G. A. 1578	
	pictures and frames, not,.....G. A. 1407 1408	
	robe patterns, not,.....G. A. 888, 1012, 1066	
	traveling clocks and leather cases as, .....G. A. 1308	
	ENTRIES of dutiable goods, (S. 3459, 4672, 5650, 7875, 7890, 7931, 9752, 9815, 14680, 14748),.....	
	ENTRY, and invoice value conclusive,.....G. A. 50	
	cannot be made on Sunday, .....G. A. 172	
	currency, importers bound by, in invoices, .....G. A. 1787	
	date of arrival of importation, G. A., 482 129	
	error of broker in making, not a clerical error,... .....G. A. 1338	
	goods arriving prior to October 6, entered subsequently, .....G. A. 129, 262, 1074	
	goods in transit October 6, 1890, G. A., 293, 920	
	on pro-forma invoice, .....G. A. 968	
	no addition on, as to consigned goods, .....G. A. 1196, 1567	
	valued stated on conclusive,.....G. A. 316, 1316	
	when addition can be made on purchased goods, .....G. A. 1801	
313	ENVELOPE bands (S. 9181), as manufactures of paper,.....	20%
	ENVELOPES, paper lined with cloth (S. 8291), according to mate- terial of chief value,.....	
14	EOSINE, aniline dye as coal tar color, (S. 2895),.....	25%
177	EPAULETS, made of metal,.....	35%
229	EPPS' cocoa (S. 4841), as cocoa, per pound,.....	2¢
24	EPSOM salts, or sulphate of magnesia, per pound,.....	1¢
542	" salts, or sulphate of magnesia, per pound,.....	Free
SEC. 7, 8.	EQUIPMENT of vessels, articles imported for (S. 4327, 7807, 8498, 9787,).....	
SEC. 20.	EQUIPMENT of vessels wrecked in American waters, not duti- able (S. 2188),.....	Free
138	ERASERS or parts thereof, (See Cutlery.) (G. A. 344, 1018),.....	
473	ERGOT,.....	Free

PAR.	ARTICLE.	RATE.
	ERRORS , clerical, correction of, (See Act of March 3, 1875.) Stat. at Large, vol. 18, p. 469.) (S. 14590, 14625, 14633, 14686, 14819, 14946.) (See Act June 10, 1890).....	
	“ in entry or liquidation, for or against the United States, Secretary of the Treasury may correct within one year of date of payment, but not afterwards (S. 8320, 9202, 9991, 10533, 10534.) (See Act June 10, 1890; March 3, 1875),.....	
577	ESPARTO , or Spanish grass, for paper making,.....	Free
7	ESSENCES , fruit, per pound,.....	\$2.00
236	“ of vinegar, as vinegar (S. 3964, 4213), per gallon,.....	7½¢
60	ESSENTIAL oils,.....	25¢
	ETAMINE (S. 6371.) (As “cotton cloth”),.....	
311	ETCHINGS (S. 14873),.....	25¢
575	“ artists’ proof of, for institutions. (See Paintings),.....	Free
686	“ by American artists residing temporarily abroad (S. 2318, 3452, 2468, 7580, 3452, 4748, 6883, 9730, 9809, 10012, 10061),	Free
412	“ for the United States or Library of Congress,.....	Free
410	“ printed more than 20 years,.....	Free
17	ETHERS , all kinds of, n. o. p. f., per pound (G. A. 1800),.....	\$1.00
17	“ acetic, not fruit (G. A. 1683), as Ether, n. o. p. f., per pound,	\$1.00
17	“ chloride of ethel, as ether, n. o. p. f. (G. A. 1438) per pound,.	\$1.00
17	“ fruit, per pound,.....	\$2.00
17	“ hydro-bromic, not alcoholic (G. A. 1232), as ether, n. o. p. f., per pound,.....	\$1.00
17	“ nitrous, spirits of, per pound,.....	25¢
17	“ oeanthic or oil of cognac, per pound,.....	\$1.00
17	“ sulphuric, per pound,.....	40¢
585	EVAPORATING dishes, as “utensils,” imported for institutions (G. A. 1904),	Free
	EXAMINATION of goods entered for consumption (S. 7047, 10074), ...	
	“ of goods imported for the government (S. 6415),.....	
	“ of newspapers on the wharf (S. 9212),.....	
	“ of one package in ten (S. 9824),.....	
470	EXCRESCENCES or nut galls (S. 14843),	Free
16½	“ advanced in value,.....	10¢
688	EXHIBITION , paintings and statuary for (See Act of April 25, 1890 p.).....	Free
325	EXPLOSIVE substances. (See Gunpowder.)	
	EXPORT duties as bounties (G. A. 1481),	
	“ duties as part of cost (G. A. 189, 1260),.....	
60	EXPRESSED oils,	25¢

SCHEDULE OF DUTIES.

325

PAR.	ARTICLE.	RATE.
571	EXTRACT of archil or orchil,.....	Free
375	“ of annato,.....	Free
16½	“ of berries, called sanguin, as dye stuff (G. A. 1221),	10%
16½	“ of chestnut, dye stuff,.....	10%
246	“ of malt, in casks (G. A. 358), per gallon,.....	15¢
246	“ in bottles or jugs, per gallon,	30¢
246	“ solid or condensed,.....	30%
225	“ of meat (G. A. 834),.....	15%
35	“ of opium, aqueous,	20%
375	“ of rocoa,	Free
375	“ of roucou,	Free
605	“ of safflower,	Free
605	“ of saffron (S. 9515),	Free
18	“ of sumac, n. o. p. f.,	10%
18	EXTRACTS of barks, nuts and vegetables, n. o. p. f., (S. 9103),.....	10%
18	“ of hemlock bark (S. 5890),	10%
59	“ of hyociamus, as medicinal preparation (G. A. 560),.....	25%
514	“ of indigo,.....	Free
58	“ of juniper and elder berry, as alcoholic medicinal preparation (G. A. 1456, 14731), per pound,	50¢
23	“ of licorice (G. A. 746), per pound,.....	5¢
18	“ of logwood, n. o. p. f., (S. 9103; G. A. 517),.....	10%
541	“ of madder,.....	Free
541	“ of munjeet,	Free
18	“ of quercitron (G. A. 895, 989, 1289), on appeal for review.....	10%
61	EYE brow pencils, toilet preparations (G. A. 1779),	40%
98	“ glass frames,.....	40%
98	“ glasses and spectacles,.....	40%
496	“ glass plates or disks for,	Free
98	“ goggles, as spectacles (G. A. 772),.....	40%
354	“ lorgnettes, manufactures of shell (G. A. 1236),	35%
77	EYELETS, metal, as manufactures of metal (S. 8547),	35%
99	“ so-called, agate, as beads (G. A. 490),.....	10%
354	EYE-stones, as manufactures of shell (G. A. 1466),	35%

F

	FABRICS. (See Cotton, Linen, Silk and Wool.).....	
177	“ metal, chief value (S. 7177, 7249),	35%
	“ pile, according to material,	
	“ boxes, according to material (G. A. 874),.....	
63	FANCY perfumed soap,	35%
	“ zephyr cloth (S. 7630) (as wool dress goods),.....	

PAR.	ARTICLE.	RATE
330	FANS, decorated (S. 9037),.....	40%
330	" of all kinds, except common palm- leaf fans (S. 569, 10739; G. A. 292, 974, 1054, 1089, 1393, 1688, 1705, 1750),	40%
330	" painted, dutiable as fans, not as paintings (G. A. 1393; S. 9037),.....	40%
474	" palm leaf, common (S. 619, 1497),.....	Free
330	" palm leaf, all others (S. 1497),.....	40%
475	FARINA, (S. 3039, 6926, 7076, 7522),	Free
591	FARMERS' implements, plows, harrows, havesters, reapers, drills, planters, mowers, horserakes, cultivators, threshing machines, cotton gins,.....	Free
	The above, if imported from any country which lays an import duty on like articles from the United States are subject to tariff of 1890.	
	FARO box and lay-out (S. 8401) dutiable according to material.....	
177	FARRIER'S knives, as manufactures of metal (S. 5011),	35%
476	FASHION plates, engraved on steel or copper, or on wood, colored or plain (S. 6209),	Free
	" lithographed or painted (G. A. 788; S. 6209.) (See "Lithographs.").....	
	" reproductions of by transfer (G. A. 960), not engravings, but lithographs,.....	
14	FAST blue, paste, a coal tar color (G. A. 216),.....	25%
	" colors. (See Colors.)	
177	FASTENINGS for doors, etc., metal,.....	35%
60	FAT oil of turpentine (S. 7374), as "distilled oil,".....	25%
321	FAVORS, German, toys (S. 7853),	25%
SEC. 3.	FEATHER beds, cotton ticking, unenumerated, manufactures (G. A. 1169),.....	20%
314	" dusters,	35%
263	" edge braids (S. 6733, 8664; G. A. 61, 310, 1301; S. 13653, G. A. 2025),	45%
328	" trimmings (S. 8217; G. A. 242, 597),	35%
328	" webbings (S. 6000),	35%
328	FEATHERS and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act,.....	35%
477	" and downs for beds,	Free
328	" of all kinds, dressed, colored or manufactured (S. 5930, 7436, 9898, 14738),.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
477	FEATHERS, and downs of all kinds, crude or not dressed, colored nor manufactured, n. o. p. f.,	Free
85	"FEDER halter" penracks (S. 8174),	35%
	FEED for cattle (S. 9775) "imported hay used as feed on inward voyage, is dutiable"	
88	FEEDING bottles. (See Glass.)	
478	FELDSPAR, (S. 14736),	Free
181	FELLOES, wood, dutiable as manufactures of wood,	25%
479	FELT, adhesive for sheathing vessels (S. 9668, 10460, 11494),	Free
294	" carpeting, figured, or plain,	30%
326½	" hammers for pianos (S. 4827),	25%
302	" hat-braids, silk (S. 14918),	45%
284	" hats (S. 6487.) (See Woolens.)	
283	" plasters, corn and bunion (G. A. 1314.) (See Woolens.)	
304	" roofing (S. 9503, 9668; G. A. 631),	10%
284	" shoes, felt (S. 7218.) (See Woolens.)	
282	" wool, for printing machines valued at not over 30¢ per pound (G. A. 664),	25%
282	" valued at over 30¢ and not over 40¢ per pound,	30%
282	" valued at over 40¢, per pound,	35%
284	" not specially provided for, valued at over \$1.50, per pound...	50%
	" not specially provided for, valued at less than \$1.50 per pound, :	15%
673	FENCE posts, wood (G. A. 923), but if imported from a country which lays on export duty on them, dutiable under tariff of 1890.....	Free
123	" rods of iron or steel, valued at not over 4¢, per pound.....	1¢
	" " valued at over 4¢, per pound,	¾¢
124	" wire, iron or steel (S. 8325.) (See Iron and Steel.)	1¢
177	FENDERS or fine screens (S. 8684) brass,	35%
568	FENNEL oil,	Free
611	" seed, n. o. p. f.,	Free
611	FENUGREEK seed, n. o. p. f.	Free
58	FERNET bitters (S. 10418), per pound,	50¢
58	"FERRO China Bisleri" (S. 7897), per pound,	50¢
110	" manganese, per ton,	\$4 00
58	" mangan, pepton, medicinal preparation, alcoh (G. A. 1457), per pound,	50¢
307	" prussiate paper (S. 8903, 9501; G. A. 807),	30%
110	" silicon (S. 9447), per ton,	\$4 00
134	FERULES, iron (S. 6774) of polished cast iron, as "iron castings," per pound,	10¢

PAR.	ARTICLE.	RATE
177	FERULES, of other metals, as manufactures of metal,	35%
408	FERTILIZING articles, bones, bone-ash, bone-dust, animal carbon (S. 7201, 7764),	Free
284	FEZ caps, as wool wearing apparel (G. A. 938; S. 14700.) (See Wool- ens.)	
497	FIBER, bamboo (S. 6338),	Free
352	" cloth, grass cloth resembling horse hair (G. A. 1899),	25%
356	" cocoa, mats made of,	20%
497	" rice-root (S. 2764),	Free
577	" as paper stock,	Free
497	" similar to sisal grass (S. 8912),	Free
497	" Tampico,	Free
353	" wares, indurated, manufactures of or .of which such article is component of chief value, n. o. p. f.,	30%
470	FIBERS, dried, as drugs,	Free
16½	" as drugs advanced in condition,	10%
480	FIBRIN in all forms,	Free
497	FIBROUS substances, vegetable, unmanufactured or undressed, n. o. p. f.,	Free
326½	FIDDLES, as musical instruments,	25%
SEC. 3.	FIELD grass, bunched(S. 9179),	20%
98	" glasses, aluminum (G. A. 927),	40%
326½	FIFES of wood, as musical instruments,	25%
	"FIGARO Salon," not aperiodical (S. 7633, 9107),	
38	FIG blue, per pound,	6¢
218	" paste (S. 5041),	30%
217	FIGS, per pound,	1½¢
218	" preserved (S. 5041),	30%
222	FILBERTS or hazelnuts of all kinds, shelled, per pound (G. A. 175)	4¢
222	" " " " not shelled "	2¢
162	FILE or gespinst (S. 6042),	25%
141	FILES, file blanks, rasps and floats, all (S. 14842), if not over 4 in. long, per dozen,	35¢
	" etc., if over 4 inches and under 9 inches, per dozen,	60¢
	" " all others, per dozen,	\$1 00
	FILING protests, requirements (G. A. 1629),	
566	FILLER earth, as ochre (S. 7132),	Free
185	" tobacco. (See Tobacco),	
358½	FILMS, photographic,	25%
298	FILOSELLE yarn, silk (S. 6305),	30%
277	FILTER linen (S. 2405),	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
307	FILTERING paper (S. 8158; G. A. 634, 1096, 1557; S. 14743),.....	35%
177	FILTERS (S. 9670), enameled metal (G. A. 898),.....	35%
313	" paper (S. 7323, 8758), manufactures of paper,.....	20%
	FINE arts. (See Arts),.....	
16	FINING earth (S. 10518; G. A. 168),.....	50%
142	FIREARMS, muskets, muzzle-loading shot guns and sporting rifles and parts thereof,.....	25%
143	" sporting, breech-loading shot guns and pistols and parts thereof,.....	30%
143	" combination shot guns and rifles,.....	30%
310	FIREBOARDS, paper for,.....	20%
77	FIRE brick, magnesian, per ton,.....	\$1 00
323	FIRECRACKERS of all kinds,.....	50%
	[But no allowance shall be made for tare or damage thereon (S. 6037; G. A. 1225),	
673	FIREWOOD,.....	Free
	FIREWORKS, dutiable according to material (G. A. 792).....	
	FISH, alewives (S. 7215), not "herring",.....	
568	" American caught (S. 3543, 10391, 10358, 10362, 10438, 10588, 10606, 10650, 11300; G. A. 774, 785, 814, 837),.....	Free
208	" anchovies and sardines, packed in oil or otherwise, in tin boxes, measuring not over 5 inches long, 4 inches wide and ½ inch deep, per box,.....	10¢
	" etc., in half-boxes, not over 5 inches long, 4 inches wide and 5-8 inch deep, per half-box,.....	5¢
	" etc., in quarter boxes, not over 4¾ inches long, 3½ inches wide and 1¼ inch deep, per quarter box,.....	2½¢
208	" anchovies and sardines in any other form,.....	40%
198	" anchovy sauce (S. 3492),.....	30%
568	" and all products of American fisheries (G. A. 82, 234, 774, 785, 814, 837, 1271, 1272, 1885, 1886),.....	Free
19	" bladders and sounds prepared,.....	25%
403	" bladders and sounds, crude (G. A. 338, 1821),.....	Free
211	" canned, n. o. p. f., except anchovies and sardines (G. A. 760, 826),.....	20%
615	" clams canned (S. 6548),.....	Free
465	" cuttle bone,.....	Free
	" damage to, by heating (S. 8296),.....	
209	" eels, pickled (S. 8253), per pound,.....	½¢
471	" eggs.....	Free
471	" " prepared (G. A. 505),.....	Free
208	" Eperlaus a l'huile, in oil, as anchovies and sardines (S. 1128)	
SEC. 3.	" food, wafers (S. 6516),.....	20%

PAR.	ARTICLE.	RATE
482	FISH for bait,	Free
SEC. 3.	" fresh (S. 3052, 3280),	10%
"	" " immediate delivery of (S. 11271),	
481	" " frozen or packed in ice (S. 3062, 3087, 7837),	Free
"	" from Iceland, taken by natives of, for American vessels (S. 6969, 8107, 9054) dutiable,	
19	" glue or isinglass,	25%
210	" herrings, pickled, frozen or salted (G. A. 195, 291, 1250), per pound,	1/2¢
SEC. 3.	" herrings, sprats or brisling fresh (S. 8843), (See 481),	10%
177	" hooks, metal (S. 7013),	35%
211	" in cans or packages, made of tin or other material, except anchovies and sardines (S. 9364),	20%
268	" lines, hemp (S. 9307),	10%
568	" oil, product of American fisheries,	Free
34	" oil, other n. o. p. f. (S. 3354),	25%
60	" oil cake (S. 6386), as " rendered oil ",	25%
211	" packed in any manner, n. o. p. f.,	25%
209	" pastes (S. 7388, 14906), per pound,	3/4¢
152	" plates, iron or steel,	25%
210	" salt water fish, frozen or packed in ice, per pound,	1/2¢
209	" salted in barrels (G. A. 818), per pound,	3/4¢
210	" sardels, as herrings (S. 9773, 14919), per pound,	1/2¢
208	" sardines (S. 1128, 6024, ; G. A. 1588). (See anchovies),	
198	" sauces (S. 10545),	30%
615	" shell, canned or otherwise (S. 9645),	Free
615	" shrimps, canned or otherwise,	Free
483	" skins,	Free
209	" smelts, fried and preserved in oil (S. 8393), per pound,	3/4¢
210	" smelts, frozen (S. 7879), per pound,	1/2¢
209	" smoked, dried, salted, pickled or otherwise prepared for preservation, per pound (S. 8319, 10744 ; G. A. 652, 760, 818, 968),	3/4¢
19	" sounds and bladders, prepared,	25%
403	" " " crude,	Free
210	" sprats or brisling (S. 8843, 9773, 10101), as "herring," per pound,	1/2¢
208	" sprats or brisling, put up whole and spiced, dutiable as anchovies (G. A. 652, 968),	
SEC. 3.	" wax (S. 6263),	20%
	FISHING boats and appliances, cannot be brought from Canada for temporary use (S. 7775),	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
350	FISHING floats (G. A. 422, S. 10927), manufactures of cork,.....	25%
277	" lines, linen (G. A. 1594),.....	35%
181	" poles, rattan, not free as reeds (G. A. 1499),.....	25%
326½	FLAGEOLETS, as musical instruments,.....	25%
282	FLANNELS wool, weighing over four ounces per square yard, subject to duties on "wool dress goods" (G. A. 279, 529, 857, 1511, 1594),	
282	" wool, for underwear, valued at not more than 30¢ per pound,	25%
282	" valued, at over 30¢, and not over 40¢ per pound,.....	30%
282	" valued at over 40¢ per pound (S. 3178, 3837, 8269, 9757, 10076),	35%
97	FLASHED ruby glass, as "window glass," colored (G. A. 1153),.....	
88	FLASKS, glass, as "glass bottles,"	
387	" quicksilver, foreign or domestic, returned,	Free
	" with metal tops, dutiable according to chief value (S. 8660),.....	
134	FLAT irons, dutiable as sad irons, per pound,.....	8-10¢
117	FLAT rails, iron or steel, punched, per pound.....	20¢
352	FLATS and bonnet forms, not free as straw braids (G. A. 1168),.....	25%
392½	FLAX, bagging, gunny cloth and similar materials, for covering cotton,.....	Free
424½	" burlaps. (See Burlaps),.....	Free
295	" carpets or carpeting, or carpets in part, n. o. p. f.,.....	30%
272	" gill netting,.....	40%
392½	" gunny bags, and gunny cloth for covering cotton,.....	Free
265	" hackled, known as "dressed line," per pound,.....	1½¢
277	" hemp, jute or other fiber, (except cotton,) all manufactures of, or of which flax, hemp jute, or other fiber (except cotton) is component material of chief value, n. o. p. f. (S. 10563, 11069; G. A. 491, 873, 998, 1000.....	35%
273½	" hydraulic hose,.....	40%
276	" laces, edgings, nettings and veilings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, embroidered by hand or machinery, handkerchiefs, articles made wholly or in part of lace, tuckings, ruffings or ruchings,.....	50%
277	" measuring tapes (S. 10771, 10756, 12011, 12370, 13791),.....	35%
272	" nets, webs and seines,.....	40%
497	" not hackled, unmanufactured or undressed, n. o. p. f. (S. 8152, 8965),.....	Free
273	" oil cloth for floors, stamped, painted or printed, including linoleum, corticene, etc., valued at not over 25¢ per square yard,.....	25%

PAR.	ARTICLE.	RATE
	FLAX , if valued over 25¢ per square yard,.....	40%
277	" padding, canvas, brown pelissier, dutiable as manufactures of flax (G. A. 2213),.....	35%
277	" padding, cream, dutiable as manufactures of flax (G. A. 2213,).....	35%
277	" scrim, dutiable as manufactures of flax (G. A. 2217),.....	35%
277	" seaming twine (S. 14662),	35%
206	" seed, n. o. p. f., per bushel of 56 pounds,.....	20%
209	" seed oil, per gallon of 7½ pounds,.....	20%
272	" seines, nets and webs,.....	40%
497	" straw, unmanufactured or undressed, n. o. p. f.,	Free
275½	" tapes, designed for use in the manufacture of measuring tapes,.....	25%
497	" tow of (G. A. 813),	Free
277	" twine, seine, gilling and other (G. A. 877, 1090, 1091, 1136).....	35%
497	" waste, unmanufactured or undressed, n. o. p. f.,	Free
273	" water proof cloth, n. o. p. f., if valued at not over 25¢ per square yard,.....	25%
	" " " if valued at over 25¢ per square yard,.....	40%
272	" webs, nets and seines,.....	40%
274	" yarns or threads,.....	35%
314	FLESH brushes, gloves and straps as brushes (G. A. 1313),.....	35%
16½	FLIES , Spanish (Cantharides), prepared,.....	10%
470	" " " crude,.....	Free
484	FLINT ,.....	Free
88	" bottles. (See Glassware).....	
484	" stones, ground,.....	Free
484	FLINTS (S. 8842).....	Free
177	FLITTER stickerien, spangle ornaments (S. 7287),.....	35%
160	FLITTERS , as bronze powders (S. 6332; G. A. 991),.....	40%
141	FLOATS , (metal), of all cuts and sizes. (See Files):.....	
351	" fishing (S. 10927), cork.....	25%
458	FLOCKS , cotton waste,.....	Free
279	" wool (S. 7447),.....	15%
485	FLOOR matting, manufactured from round or split straw (G. A. 1443).....	Free
485	" " Chinese,.....	Free
	" cloths of jute or hemp (S. 7237). (See Flax.....	
296	FLOORS , mats and rugs for, of wool, same duty as on carpets and carpeting.....	
	FLORENTINE mosaics (S. 10620), not paintings, dutiable according to material.....	

SCHEDULE OF DUTIES.

333

PAR.	ARTICLE.	RATE
	FLORIN, Austrian, value of (S 4557, 4800; G. A. 211, 866, 1261, 1555, 1797).....	
	FLOSS. (See Cotton)	
274	" linen (S. 7826, 7888),.....	35%
298	" silk,.....	30%
SEC. 3.	FLOUR, arrowroot (S. 9031; G. A. 533, 752).....	20%
SEC. 3.	" buckwheat (S. 4984),.....	20%
193	" rice, which will pass through a No. 12 wire sieve (G. A. 449), per pound,	¼¢
190	" rye and wheat,.....	20%
606	" sago (G. A. 504, 1452, 449),.....	Free
187	" snuff, made of tobacco, per pound,.....	50¢
198	" sticks, for soup (S. 8819),	30%
SEC. 3.	" tapioca (G. A. 689, 752) as starch,	20%
190	" wheat and rye,.....	20%
	" wheat, drawback on (S. 5193) .....	.
587	FLOWER, bulbs, not drugs (G. A. 1025, 1918),.....	Free
511	" seeds, n. o. p. f. (S. 5985),.....	Free
328	FLOWERS, artificial. See Feathers). (S. 14938, 14943, 14722),	35%
SEC. 3.	" cut for bouquets (G. A. 1269),.....	10%
234½	" cut plants for.....	10%
328	" dyed moss, as (S. 2518),	35%
302	" in wire baskets, trimmed with silk (S. 6230), as manufactures of silk,	45%
	" India rubber tubes, not parts of (S. 3386, 6216, 6387, 7207, 8932, 10408, 10493, 14928).....	
28	" metal wreaths as (S. 5366, 9469),.....	35%
SEC. 3.	" natural and dyed grasses (G. A. 868, 977, 1739, 1755),	20%
302	" silk paper and cotton (S. 5983), silk chief value,	45%
470	" as drugs, crude,.....	Free
16½	" " advanced in condition,.....	10%
SEC. 3.	natural (S. 8639, 9944, 10073),.....	10%
177	" of silver, for jewelry (S. 6222),.....	25%
130	FLUES, boiler, wrought iron or steel (G. A. 931),	25%
SEC. 3.	FLOURSPAR, ground a non-enumerated manufactured article G. A. 2458),.....	20%
177	FLUTE and piccolo cleaners, dutiable as manufactures of metal (S. 9594),	35%
93	FLUTED glass. (See Glass).....	
326½	FLUTES, musical instruments (G. A. 451, 499, 636),	25%
321	" toy (S. 1821, 9594, 14734),	25%
177	FOIL, gold (S. 1697, 1173, 2674),.....	35%

PAR.	ARTICLE.	RATE
139	FOILS (S. 6350), metal,.....	35
177	FOLDING rules, wood and metal (S. 7945),	35%
308	" relief pictures, not books, but lithographic prints (G. A. 1399),	
	FONT, marble baptismal (S. 6249), not regalia,.....	
353	FOOTBALLS (S. 10557), leather and rubber,.....	30%
	FOOT muffs (S. 755), manufactures of wool,	30%
134½	FORCING plants,.....	10%
	FORCEPS, as scientific instruments for colleges (S. 8605).....	
SEC. 25.	FOREIGN coins (S. 14567, 14861),.....	
"	consular officers, importations by (S. 7735), dutiable.....	
"	corporations, consignments of (S. 7771),.....	
411	" languages, books in (S. 14639),.....	Free
"	legations, secretaries of etc., importations by (S. 7735), dutiable,	
"	ministers and ambassadors, articles imported by allowed free entry, as an act of international comity, no law on the subject (S. 4776; Art. 324, Reg. 1892),.....	Free
"	naval officers, clothing not free (S. 6606),.....	
562	" newspapers,.....	Free
449	" old coins (S. 1760),.....	Free
562	" periodicals, if unbound or paper-covered containing current literature and issued at weekly, monthly or quarterly periods,	Free
636½	" postage or revenue stamps, cancelled and uncanceled (S. 8362; G. A. 455),.....	Free
"	tax, an element of dutiable value (S. 10434),.....	
	FORFEITABLE goods (S. 7344),.....	
"	goods, sales of (S. 7446, 7686, 7717),.....	
127	FORGINGS for axles, finished or unfinished, per pound,.....	1½¢
126	" of iron or steel for vessels, steam engines and locomotives, or parts thereof, per pound,.....	1½¢
115	" of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, n. o. p. f. (S. 5962, 6413, 7404, 8323, 8532, 8535, 9008, 9028, 10245, 10568,) per pound,.....	1½¢
	NOTE.—None of the above shall pay a less duty than 35%.	
115	FORGED shot-gun barrels (G. A. 808, 1383), per pound,.....	1½¢
614	" " " rough bored,.....	Free
140	FORKS, table, cooks, or butchers'. (See Cutlery).....	
	FORFEITURE of goods for fraudulent entry thereof. (See Act June 10, 1890).	
"	of imported merchandise, consequent upon false declarations regarding. (See Act June 10, 1890).	

SCHEDULE OF DUTIES.

335

PAR.	ARTICLE.	RATE.
315	FORMS for buttons,.....	10%
454	" of copper, unmanufactured, n. o. p. f.,.....	Free
113	" structural, of iron or steel, per pound,.....	10%
	FORMULA for sampling and analyzing opium (S. 9754),.....	
239	FORTIFIED lime juice (S. 8948), per gallon,.....	\$1 80
68	FOSSIL wax (S. 6258, 2703),	Free
486	FOSSILS,	Free
	FOUNTAINS as works of art. (See Works of Art).....	
401	FOWLS, land and water (G. A. 412, 166),	Free
226	" poultry, dressed, per pound,	3%
226	" " undressed, per pound,	2%
	FRACTIONAL part of a gallon of reimported domestic whiskey, duty on (S. 14888,.....	
96	FRAMED glass. (See Glass.).....	
	(Decisions of General Appraisers).	
98	FRAMES for optical instruments, etc., (G. A. 657, 1236),.....	40%
96	" of looking glass plate (S. 3081), dutiable in addition to glass,.....	
	" of paintings, pictures, etc., dutiable according to material (S. 8006, 8277, 8566, 8589, 14630, 14765; G. A. 1407, 1408, 1444, 1708, 1718),	
40	FRANKFORT black,.....	20%
470	FRANKINCENSE gum (G. A. 10),	Free
	FREE entries, the following decisions have been made by the Board of General Appraisers:	
	Free entry, abalone meat in cans (G. A.).....	146
	absolute alcohol for colleges,.....	1368
	adhesive felt for sheathing vessels,.....	110
	agar-agar Chinese isinglass,.....	418
	altars, marble, for churches, works of art,	1762
	ambroid, as amber, unmanufactured,.....	1518
	American caught fish, see "fish.".....	
	American manufactures, returned, bar- rels, bags, boxes, shooks, etc., see "American manufactures."	
	Animals for breeding purposes, see "ani- mals.".....	
	antimony ore, ground, not,.....	1910
	antiquities, see "antiquities.".....	
	arrow root flour, not starch,.....	533
	articles for colleges and hospitals, claim- ed, entitled to,.....	
	55, 493, 732, 267, 997, 1096, 1280, 1283, 1258	

PAR.	ARTICLE.	RATE
FREE ENTRY,	asbestos fibre,.....	819
	bags containing free goods, see "bags,"	
	barrels containing dead oil, etc., see	
	"barrels.".....	
	baskets containing tea not,.....	1248
	baskets, sparterre for, not,.....	1295
	bauxite or hydrate of alumina,	1893
	bast matting not, but 20%, Sec. 3.....	1510
	bean curd, not as macaroni,.....	40
	bicycles and tricycles, not effects,.....	
	86, 884, 964, 1278, 1297	
	bird feathers and skins,.....	31, 315
	birds, dead,.....	1916
	bi-sulphate of potash,.....	496
	black cummin seed,	1422
	bleached straw pulp, not,	1178
	blotting pads, advertisements, not,.....	111
	bologna sausage, canned,	867
	books, see "books;" bottles, see "bottles."	
	briza minima bleached grass,.....	868
	canned apples and pine apples,.....	
	1085, 1374, 1416	
	carriages, horses and harness, and teams,	
	see "effects.".....	
	cat gut, violin and racquet strings,	
	311; 88	
	charcoal sticks or fusain, not crayons,	1819
	chip braids and plaits for hats,.....	952
	Chinese wearing apparel,	518
	chloride of zinc in solution, not,.....	1575
	collections of antiquities, see "antiqui-	
	ties.".....	
	cork shavings, not waste,.....	1545
	cresoline acid not, but a coal tar prepara-	
	tion,.....	1348
	crin vegetal or African fibre,.....	1675
	dandelion root,	129
	dead oil not as a crude acid,.....	
	453, 896, 942	
	degras, brown wool grease,	
	373, 736	

SCHEDULE OF DUTIES.

337

PAR.	ARTICLE.	RATE
	FREE ENTRY, designs in water colors not,.....	
	dyed hair fibre flowers, moss, grass and grain,	544, 779, 1082
	eleterium,.....	1352, 1639, 1755
	elephants' and lions, leopards, etc.....	747
	emigrants teams brought from Canada by owner's brother, not,.....	1167, 365
	fence posts,	1871
	fish eggs; fish bladders, split,	923
	frames for free paintings,.....	372, 505, 1821
	fruit and forest trees,.....	584, 963
	gallocyanine, not as alizarine blue,.....	750
	green tomatoes,	1391
	ground cocoanuts,.....	503
	ground gannister and Cornish stone,	840
	guns, shot, not, as effects,	231, 599
	horn in sheets, not horn strips,	1796
	jewels, clock, not as watch jewels,.....	1354, 1398
	kia kia wood for small boats, not,.....	1744
	kittool fibre, dyed, not,.....	780
	albels for live plants,.....	1863
	lac spirits, so called, not, but spirit varnish,	488
	lactarium,.....	1504
	lame or lahn and metal thread,.....	892
	lantern slides, photographic, not,.....	382, 735, 1519
	lemon and lime juice, fortified,	1283
	lenses, manufactured, not,	605, 1653
	light house equipments, not,.....	1194
	locust bean meal, not,.....	246
	lycopodium,.....	1583
	machinery, parchment, as parchment, ...	523
	medals,.....	1166
		160, 192, 425, 429, 1758, 1799

PAR.	ARTICLE.	RATE
FREE ENTRY,	metal keys for sardine boxes, not,.....	1890
	mineral, natural water and jugs for,.....	325
	models, printing machines and other so called,.....	1145, 1165; S. 1263
	natural gas, not,.....	744
	nitrate of soda,.....	744
	oils. See "oils."	
	onyx, so called, Mexican, not free as crude minerals, but marble,	1907
	paintings by American artists residing abroad	1711
	paraffine, soft and neutraline,.....	875, 1604
	periodicals,	108, 376, 696, 786, 1188, 1716, 1724
	philosophical instruments. See "philoso- phical instruments."	
	phylactery as manuscripts,.....	1397
	pictorial paintings on glass,.....	397, 398, 816, 945
	plants for forcing under glass. See also plants,	1922, 477, 273, 290, 669, 1224, 1226, 1927
	platinum tips for cauterizing instru- ments,	1300
	platinum tips, squeezers' ink,.....	1925
	potash, carbonate of,.....	1249
	primuline sulpho acid, not,	1073
	quill toothpicks, and quill and metal pen holders, not,.....	384, 1761
	quince seed,	571
	rabbits' fur,.....	1693
	regalia. See "regalia."	
	sable skins, alum tanned,	1924
	samples appraised at a value, not,	1246, 1253, 1256, 1294, 1710, 1915
	sandalwood chips, not as drugs,.....	1080
	sand and pumice stone bricks,.....	918, 1883
	Seed. See "seed."	
	shaft for foreign steamers, not,.....	579

SCHEDULE OF DUTIES.

339

PAR.	ARTICLE.	RATE
FREE ENTRY,	sheet music, German words,	623
	silver bullion, paper weights,	913
	silver cup, not free as prize medal,:	1738
	Spanish grammar,	1268
	sparterre, and sparterre and cotton for hats and baskets,	1295, 1141, 1624
	specimens natural history, stags head,	855
	split rattans, not as reeds unmanufactured,	1532
	starch fibre so called,	1452
	statuary, see "statuary."	
	straw, not as paper stock,	461
	sub nitrate of bismuth,	586
	sugar from France, Austria and England,	1884
	sulphite of antimony,	463
	tapestries,	38, 66
	tapioca flour,	689, 752, 1041
	tar birch oil, not as,	1364
	terra alba,	630
	testaments, Chinese,	1262
	tonka bean crystals or powder, not, but unmanufactured unenumerated articles,	1923
	tools of trade, so called,	988, 1013, 96, 1267
	umbrella sticks and crude canes,	1281
	violin bow hair,	1237
	wafers, sugar and unmedicated,	943, 387
	waste or smelter of silver as silver ore, ...	1213
	waste packing linen, not as paper stock,	1192
	wearing apparel, see "effects," wedding trousseau not,	1769
	whetstones, so called grind stones, not, ...	1917
	window glass broken in transportation, not,	1539
	worm gut leaders,	567
	yuccas and aucubas not, but nursery stock,	1922
FREE ports, list of (S. 9137),		
6 FREESTONE, n. o. p. f., hewn, dressed or polished,		30%

PAR.	ARTICLE.	RATE
105½	FREESTONE , unmanufactured or undressed, per cubic foot,.....	7¢
	FREEZING of merchandise in bond, a casualty (S. 7968),.....	
	FREIGHT , liens for (S. 5866, 6580, 6836). Treasury Regulations, Art. 308, etc. See Circular, June 26, 1894.....	
11	FRENCH chalk,.....	20%
359	" clay pipes, not common clay pipes (G. A. 1159),.....	50%
198	" mustard, as sauce (G. A. 1585),.....	30%
224½	FRESH beef, mutton and pork,.....	20%
326	FRICTION matches,.....	20%
264	FRILLINGS , cotton (S. 7226, 7551, 10068; G. A. 803),.....	35%
102	FRINGE , bead or bugle, manufactures of glass,.....	35%
	FRINGES , cotton towels with, as "countable cottons" (G. A. 1291),	
286	" elastic or non-elastic, made of wool, worsted, hair of camel, goat, alpaca, or other animals,.....	50%
277	" linen, as manufactures of flax,.....	35%
177	" metal (S. 6149),.....	35%
300	" silk, elastic or non-elastic,.....	45%
SEC. 3.	FROGS , dead, raw (S. 10270),.....	10%
48	FROSTINGS , n. o. p. f.,.....	25%
213½	FRUIT , candied and stuffed dates (G. A. 1231, 1317),.....	20%
213	" canned apples and pineapples (G. A. 1085, 1374, 1416),	20%
183	" drops (S. 5562), as confectionery,.....	35%
	" decayed, allowance for (G. A. 656),.....	
17	" essences (G. A. 1683), per pound,.....	\$2.00
17	" ethers, per pound,.....	\$2 00
489	" in brine (G. A. 730),.....	Free
247	" juice, n. o. p. f., containing 18% or less of alcohol, per gallon,	50%
247	" etc., containing over 18% of alcohol (G. A. 92, 604, 650, 679, 794, 1183, 1221, 1322, 1597, 1616, 1653), per gallon,.....	\$1 80
140	" knives, all sizes,.....	35%
17	" oils, per pound,.....	\$2 00
487	" plants, tropical and semitropical, for purpose of propagation or cultivation,.....	Free
	FRUITS	
213	" apples, green or ripe, dried, dessicated, evaporated or prepared in any manner,.....	20%
328	" artificial. (See Feathers),.....	35%
470	" as drugs,.....	Free
16½	" " advanced in condition,.....	10%
489	" bananas.....	Free
	" bitter oranges, not oranges (G. A. 1926),.....	

SCHEDULE OF DUTIES.

341

PAR.	ARTICLE.	RATE
217	FRUITS, currants, Zante, per pound,.....	1½¢
219	" canned apples and pineapples (G. A. 1085, 1374, 1416),.....	20%
218	" citron preserved and in brine (G. A. 369, 730),.....	30%
213½	" dates,.....	20%
	" decayed, allowance for (G. A. 656),.....	
470	" flowers and fibres, not advanced by refining or grinding,....	Free
214	" grapes,.....	20%
489	" green, ripe or dried, n. o. p. f.,.....	Free
215	" olives, green or prepared,.....	20%
216	" oranges, lemons and limes, in packages per cubic foot of capacity, at the rate of,.....	8¢
	" etc., in bulk, per one thousand,.....	\$1 50
	and in addition thereto a duty of 30% upon the boxes or barrels containing such oranges, lemons or lime Provided, That the thin wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be re-imported in completed form filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture,.....	
213½	" pine apples,.....	20%
217	" plums, prunes, figs, raisins, and other dried grapes, per pound,.....	1½¢
219	" preserved in their own juices.....	20%
219	" preserved, green and ripe (G. A. 730),.....	20%
218	" preserved in sugar, sirup, molasses or spirits, n. o. p. f.,.....	30%
498	" prunelles (S. 6330),.....	Free
490	" tamarinds,.....	Free
	" tropical, delivery of (S. 5761, 7727, 8418),.....	
	" special permits for unloading green (S. 8418),.....	
490	" watermelons as fruits (G. A. 1110).....	Free
217	" Zante currants, per pound,.....	1½¢
134	FRYING pans, cast iron, per pound,.....	1¢
443	FUEL, patent coal tar preparation (S. 7650),.....	Free
82	FULLERS' earth, unwrought and unmanufactured, per ton,.....	\$1 00
82	" " wrought and manufactured, n. o. p. f., per ton,.....	\$3 00
324	FULMINATES, and like articles, n. o. p. f.,.....	30%
	" blasting caps and detonators, not (G. A. 2684),.....	
324	FULMINATING powders,.....	30%
SEC. 3.	" pastiles (S. 6114),.....	20%

PAR.	ARTICLE.	RATE
324	FULMINATING powder, and like articles, n. o. p. f.,.....	30%
134	FURNACES, castings for (S. 5939), per pound,.....	16%
181	FURNITURE, house, made of wood, wholly or partly finished,.....	25%
181	" beaters of rattan, as manufactures of wood (G. A. 1014),.....	25%
177	" bedsteads, partly metal, as manufactures of metal (G. A. 1204),.....	35%
414	" household, of persons from foreign countries, used about one year,.....	Free
286	" screens, Japanese (G. A. 1010, 1151), as wool embroideries,...	50%
	" tapestry chairs and screens (G. A. 1646), as manufactures of wool,.....	
470	FUNGUS, dried (S. 14843),.....	Free
353	FUR caps, (S. 7214 ; G. A. 537), as manufactures of fur,.....	30%
362	" clippings and waste (S. 10540 ; G. A. 190, 1047, 1321, 1666),.....	10%
493	" goose skins, as fur skins (G. A. 1434, 1661),.....	Free
335	" hat bodies,.....	40%
492	" hares, undressed, not on skin (S. 9862),.....	Free
	" hats, for men, women and children. (See hats),.....	40%
353	" manufactures of, or of which fur is component of chief value, n. o. p. f. (S. 1556, 6160, 6306, 6862, 7063, 7451, 8517, 8867, 9642, 10324, 10795 ; G. A. 408),.....	30%
492	" pieces, dressed, for hatters fur,.....	Free
493	" skins of all kinds, not dressed, in any manner (S. 6078, 9731 ; G. A. 836, 1924),.....	Free
362	" waste (S. 6736),.....	10%
353	" rabbit fur (S. 6208, 7173),.....	30%
329	FURS, dressed on the skin, but not made up into articles, (G. A. 985),	20%
492	" dressed pieces of, suitable only for use in the manufacture of hatters' fur,	Free
493	" hatters' plucked coney skins (S. 10854 . G. A. 396, 1321, 1693,.)	Free
329	" not on the skin, prepared for hatters use,.....	20%
492	" undressed,.....	Free
30	FUSEL oil,.....	10%
277	FUSES (S. 1778, 6213), as manufactures of jute,.....	35%
101	FUSIBLE enamel (S. 14854),.....	25%
470	FUSTIC crude,.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
G		
238	GAGE, or gauge of wine. (See Spirits),.....	
14	GALLEIN, coal tar color (S. 7892, 1425),.....	25%
14	GALLOFLAVIN, coal tar color (G. A. 1449 ; S. 9098),.....	25%
238	GALLON, gauge or wine measurement shall be counted at least one proof gallon,.....	
102	GALLOONS, bead as manufactures of glass,.....	35%
263	" cotton,	45%
286	" elastic or non elastic, made of wool, worsted, hair of camel, alpaca, or other animals (S. 9496),.....	50%
177	" gold, silver, etc. (S. 9496, 9583),.....	35%
276	" herring bone, as cotton trimmings (S. 10757),.....	50%
177	" metal trimmings (G. A. 1148),.....	35%
300	" silk elastic or non elastic (S. 10667),.....	45%
470	GALLS, nut,.....	Free
471	GAME, birds, eggs of, importation of prohibited, except specimens for scientific collections,.....	Free
494	GAMBIER,.....	Free
470	GAMBOGE, gum, crude,.....	Free
16½	" not crude,.....	
225¾	GAME, dressed (S. 7202),.....	20%
	GAMES. (See Toys.) (S. 9170),.....	
SEC. 3.	GANNISTER, ground (S. 8009),.....	20%

PAR.	ARTICLE.	RATE
541	GARANCE and garancine (S. 5218),.....	Free
470	GARBANUM, gum, crude,.....	Free
16½	" not crude,.....	10%
206½	GARDEN seeds, n. o. p. f.,.....	10%
	GARLANDS, for Christmas trees, (dutiabie according to material,)	
338	GARNETS, as precious stones, not set,.....	25%
"	" " " " set, n. o. p. f.,.....	30%
279	GARNETTED waste,.....	15%
	GARTERS, (dutiabie according to material) (G. A. 974),.....	
86	GAS burners, lava tips, n. o. p. f. (S. 73932),	30%
556	" natural, transmitted in pipes, and crude mineral, (G. A. 2142 ; S. 10448), (on appeal),.....	Free
133	" pipes, cast-iron, per pound,.....	6-10¢
87	" retorts,.....	20%
	GAUGE of merchandise, when withdrawn from bonded warehouse, (G. A. 300),.....	
238	" of wine gallon, of measurement, each and every gallon shall be counted as at least one proof gallon (S. 7142),.....	
"	standard for sheet and plate iron (S. 14263), as follows:	

CIRCULAR.

STANDARD GAUGE FOR IMPORTED SHEET AND PLATE IRON.

1893.
DEPARTMENT No 118.
Division of Customs.

Treasury Department,

OFFICE OF THE SECRETARY.

Washington, D. C., August 2, 1893.

The Collectors and others Officers of Customs :

The act of Congress entitled "An act establishing a standard gauge for sheet and plate iron and steel," approved March 3, 1893, prescribes as follows, viz:

That for the purpose of securing uniformity the following is established as the only standard gauge for sheet and plate iron and steel in the United States of America, namely :

Number of gauge.	Approximate thickness in fractions of an inch.	Approximate thickness in decimal parts of an inch.	Approximate thickness in millimeters.	Weight per square foot in ounces avoirdupois.	Weight per square foot in pounds avoirdupois.	Weight per square foot in kilograms.	Weight per square meter in kilograms.	Weight per square meter in pounds avoirdupois.
22	1-8	.125	3.17	220	13.65	2.672	92.05	210.95
24	3-16	.1875	4.76	240	15.00	2.896	99.86	229.83
26	7-16	.2500	6.35	260	16.35	3.119	108.44	248.70
28	1-2	.3125	7.92	280	17.70	3.343	116.99	267.57
30	5-8	.3750	9.52	300	19.05	3.566	125.54	286.44

PAR.	ARTICLE.	RATE
	GAUGING and weighing fees abolished. (Act June 10, 1890),.....	
226	GEESE, live, (S. 10516), as poultry, per pound,.....	2¢
	" dressed. (See 410), per pound,.....	3¢
	GEISSLER tubes, as chemical glassware (G. A. 671, 1337.) (See Glass.).....	
19	GELATINE, all (S. 8655),.....	25%
575	" cards, hand painted, as paintings (G. A. 1572),.....	Free
354	" manufactures of, or of which gelatine is component of chief value, n. o. p.f.,.....	35%
338	GEMS, as precious stones, if set,.....	25%
	" " not set, n. o. p. f.,.....	30%
603	" for colleges. (See Regalia),.....	Free
	GENERAL APPRAISERS,.....	
	" authorized to administer oaths. (Act of June 10, 1890).....	
	" decisions of, to be reported to the Secretary of the Treasury. (Act of June 10, 1890),.....	
	" decisions of, open to inspection. Act of June 10, 1890),.....	
	" employment of; they shall not be engaged in any other business, avocation or employment.....	
	" shall be divided into Boards, and at least one Board shall be on duty as Board of General Appraisers, daily, at the port of New York. (Act of June 10, 1890.).....	
	" findings of values final, unless shall be made to Board of three General Appraisers, whose decision shall be final against all parties interested therein (G. A. 307. 872), (Act of June 10, 1392.).....	
	" shall revise and correct reports of appraisers and assistant appraisers. (Act of June 10, 1890).....	
	" testimony to be taken before. (Act of June 10, 1890).....	
470	GENTIAN root, crude,.....	Free
16½	" not crude,.....	10%
625	GEOLOGY, specimens of, as objects of science,.....	Free
60	GERANIUM, oil of (S. 8631, 8651, 8992),.....	25%
411	GERMAN books, and wood cuts for (G. A. 831).....	Free
411	" operas and music books (G. A. 623, 1703).....	Free
177	" silver, manufactures of, as manufactures of metal,.....	35%
158	" silver, unmanufactured,.....	15%
60	GERMICIDE, chloride of zinc, a chemical compound (G. A. 1575),...	25%
162	GESPINST, as bullions or metal thread (S. 6042),.....	25%
393	GILEAD, balm of,.....	Free
272	GILL netting, flax.....	40%
277	GILLING and seine twine (G. A. 53, 177, 1090),.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
85	GILDED chinaware,.....	35%
170	GILT hair pins (G. A. 864),.....	25%
177	" sleeve and collar buttons and studs (S. 9832),.....	35%
102	GIMPS, beaded (G. A. 549),.....	35%
263	" cotton. (See Cotton),.....	45%
286	" elastic or non-elastic, made of wool, worsted, hair of the camel, goat, alpaca or other animal,.....	50%
	" other, all, dutiable according to material,.....	
237	GIN. (See Liquors), per gal.....	\$1.80
248	GINGER ale or ginger beer,.....	20%
248	" ale bottles (G. A. 123),.....	Free
244	" cordial or wine. (See Still Wines), if containing not over 14% of alcohol, per gal.....	30%
	" " over 14% per gal.....	50%
244	" containing more than 24% of alcohol, shall be classed as spirits and pay duty accordingly,.....	
629	" root, unground and not preserved or candied (S. 5314),.....	Free
218	" preserved,.....	30%
244	" wine. (See Still Wines),.....	
470	GINSENG root, crude, n. o. p. f.,.....	Free
16½	" " not crude, n. o. p. f.,.....	10%
591	GINS, cotton,.....	Free
113	GIRDERS, iron or steel, per pound,.....	6-10¢
302	GIRDLES, silk, not wearing apparel (G. A. 1160),.....	45%
89	GLASS, all articles of cut, engraved, painted, colored, stained, decorated, silvered or gilded, not including plate glass silvered or looking-glass plates (S. 6879, 7139, 10780),..	40%
102	" all manufactures of, or of which glass is the component of, chief value, n. o. p. f.,.....	35%
99	" beads, loose, strung or carded (G. A. 876),.....	10%
97	" bent, in addition to other rates,.....	10%
90	" bottles, decanters or other vessels or articles of glass, cut, engraved, painted, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, n. o. p. f., including porcelain or opal glassware: Provided, That if such articles shall be imported filled, the same shall pay duty in addition to any duty chargeable on the contents as if not filled, unless otherwise specially provided for in this act.....	40%
88	" bottles, green and colored, molded or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether their contents be dutiable or free, and other moulded or	

PAR.	ARTICLE.	RATE
	GLASS, pressed green and colored and flint or lime bottle glassware, not specially provided for in this act, per pound,.....	¾¢
	“ and vials, holding not more than 1 pint and not less than ¼ of a pint, per pound,.....	1½¢
	“ if holding less than ¼ of a pint, per gross,.....	40¢
	“ all other plain green and colored, molded or pressed, and flint lime and glassware,.....	40¢
495	“ broken and old glass, which cannot be cut for use, and fit only to be remanufactured (S. 6591),.....	Free
317	“ buttons, wholly or partially manufactured (S. 4316),.....	35¢
102	“ chimneys,.....	35¢
88	“ carboys, covered or uncovered, filled or unfilled, whether contents dutiable or free, n. o. p. f., per pound,.....	¾¢
173	“ crystals for watches,.....	25¢
97	“ cast polished plate, silvered or unsilvered, and cylinder, crown or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, in addition to rates otherwise chargeable thereon,.....	10¢
95	“ cast polished plate glass, silvered and looking-glass plates, exceeding in size 144 square inches, and not exceeding 16x24 inches square, per square foot,.....	6¢
	“ etc., above that, and not exceeding 24 by 30 inches square, per square foot,.....	10¢
	“ etc., above that and not exceeding 24 by 60 inches square, per square foot,.....	23¢
	“ etc., all above that, per square foot,.....	38¢
94	“ cast polished plate glass, finished or unfinished and unsilvered, not exceeding 16x24 inches square, per square foot,.....	5¢
	“ etc., above that and not exceeding 24x30, per square foot,.....	8¢
	“ etc., above that and not exceeding 24x60, per square foot,.....	22½¢
	“ etc., above that, all (S. 9495, 9930, 10352) ; G. A. 648),.....	35¢
92	“ cylinder and crown polished, not exceeding 16x24 inches square, per square foot,.....	2½¢
	“ etc., above that and not exceeding 24x30 inches square, per square foot,.....	4¢
	“ etc., above that and not exceeding 24x60 inches square, per square foot,.....	15¢
	“ etc., above that, per square foot,.....	20¢
88	“ demijohns, n. o. p. f., covered or uncovered, filled or unfilled, whether contents dutiable or free, n. o. p. f.,...	30¢
98	“ eyeglasses,.....	40¢

SCHEDULE OF DUTIES.

349

PAR.	ARTICLE.	RATE
93	GLASS fluted, rolled or rough plate, not including crown, cylinder, or common window glass, not exceeding 16x24 inches square, per square foot,.....	¾¢
"	etc., above that and not exceeding 24x30 inches square, per square foot,.....	1¢
"	etc., all above that, per square foot, weighing over 100 pounds per 100 square feet shall pay an additional duty on the excess of the rates herein imposed : Provided, That all of the above plate glass when ground smoothed or otherwise obscured, shall be subject to the same rate of duty as cast polished plate-glass unsilvered,.....	1½¢
101	" fusible enamel,.....	25%
98	" goggles,.....	40%
170	" head pins,.....	25%
100	" lenses or pebble lenses, wholly or partly manufactured,.....	35%
96	" no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description, not framed, but shall pay in addition thereto, upon such frames, the rate of duty applicable thereto when imported separately,.....	
101	" magic lantern slides,.....	25%
102	" mirrors, not exceeding in size 144 square inches, with or without frames or cases,.....	35%
495	" old, which cannot be cut for use and fit only to be remanufactured.....	Free
98	" opera,.....	40%
98	" optical instruments,.....	40%
686	" pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation, or incorporated religious society, college or other public institution, including stained or painted window glass or stained or painted glass windows ; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.....	Free
88	" plain green, molded and pressed, n. o. p. f.,.....	30%
94	" polished plate, cast, finished or unfinished and unsilvered, not exceeding 16 by 24 inches square, per sq. foot,.....	5¢
	above that and not exceeding 24 by 30 inches square, per sq. foot,.....	8¢
	above that and not exceeding 24 by 60 inches square, per sq. foot,.....	18¢
	all above that, per sq. foot,.....	30¢
496	" plates or disks, rough-cut, or unwrought, for use in the manufacture of optical instruments, spectacles, and	

PAR.	ARTICLE.	RATE
	GLASS eyeglasses, and suitable only for such use: Provided, That such disks exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined,.....	Free
101	“ slides for magic lanterns,	25%
98	“ spectacles,.....	40%
102	“ stained or painted glass windows, or parts thereof,.....	35%
91	“ unpolished cylinder, crown, and common window, not exceeding 10 by 15 inches square, per pound,.....	1¢
	above that and not exceeding 16 by 24 inches square, per pound,	1¼¢
	above that and not exceeding 24 by 30 inches square, per pound,	1¾¢
	all above that and not exceeding 24 by 36 inches square, per pound,	2¢
	all above that,	2½¢
	Provided, That unpolished cylinder, crown and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according the actual weight of glass. (S. 6404, 6784; G. A. 982.)	
86	“ vials holding not more than one pint and not less than one-quarter of a pint,	1½¢
86	if holding less than one-fourth of a pint, per gross.....	40¢
102	“ windows, stained or painted, or parts thereof (G. A. 816), ...	35%
102	GLASSWARE, Bohemian,	35%
88	“ colored and plain, green, molded and pressed. (See Bottles.)	
90	“ opal,	40%
90	“ porcelain,.....	40%
	“ small glass jars or cases for Roquefort cheese, not unusual coverings. (G. A. 2183.)	
	“ wide mouthed jars filled with prunes, unusual coverings. (G. A. 2184.)	
	(Decisions on glass by Board of General Appraisers.)	
	Glass, Alexander's feeding bottles with fixtures, .....G. A. 1325	
	aluminum opera glasses, .....G. A. 927	
	and mineral umbrella handles, .....G. A. 1757	
	artificial fruit as manufacturers of G. A., 1351	
	atomizers, metal and,	
	G. A. 763, 1396	
	beads, cotton and metal gimps,G. A. 1673	
	beads, jet trimmings,	
	G. A. 1353, 1522	

SCHEDULE OF DUTIES.

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PAR.

ARTICLE.

RATE

GLASS beads, lined with gold and silver, ...G. A.	1494
beads, one hole,G. A.	1671
beads, screens, bamboo and,.....G. A.	1006
beads, stars, crescents and pendants, .....G. A.	1689
beads, threaded and strung, G. A. 257, 876, 934, 974	
beads, trimmings, silver and other, G. A. 869,	1700
beads, unstrung, and carded,.....G. A.	1163
beveled and bits of beveled plate glass, G. A. 333,	648
Bohemian, specific enumeration, Act 1893, .....G. A.	420
bone views, bone and manufactured bone, .....G. A.	1401
bonnet and hair pins with heads of, G. A.,	1259
bottles, see "bottles," cut glass bottles, .....G. A.	1931
boxes containing cheap violin strings, .....G. A.	1581
buttons, metal shanks, G. A. 891,	1714
calc. spar prisms not, but manufactured spar, .....G. A.	1155
caraffes with compartments, not bottles, .....G. A.	1454
chemical ware, certain, G. A. 671, 941,	1795
chemical ware, evaporating dishes, not, .....G. A.	1904
chemical ware, thermometers, spirit levels, etc., not, .....G. A.	1335
chemical ware, tubes for laboratories, as, .....G. A.	1598
chemical ware, wool glass, as, .....G. A.	1365
circles for Edison talking dolls,.....	373
colored cylinder, G. A. 1153,	1612
coquill, colored, .....G. A.	1896
covered medals, .....G. A.	425
covered pictures, .....G. A.	954
cut, .....G. A.	601
decanters, not bottles, .....G. A.	1113

PAR.	ARTICLE. *	RATE
	GLASS demijohns, proviso to paragraph 104, constructed, G. A.	371
	dental and ophthalmic mirrors, and plates for, G. A. 932,	1904
	disks, plates and lenses, G. A.	1674
	Geissler tubes as manufactures of, G. A. 671,	1337
	goggles, as spectacles or eye glasses, G. A.	772
	ground, G. A.	407
	head and enameled head pins, G. A.	270
	heads for bonnet pins, G. A.	1467
	head rivets, manufacture of of, G. A.	1478
	hydrometers, thermometers, not chemical, G. A.	1228
	illuminators, G. A.	394
	imitation fruit, not jewelry, G. A.	947
	ink stands, leather, metal and, G. A.	1684
	jet ornaments, so-called, as manufactures of, G. A.	1315
	lantern slides, G. A.	856
	lanterns, small colored, not toy, but manufactures of, G. A.	1881
	manufactures of certain, G. A.	304
	microscope slides, G. A. 346, 596,	982
	mirror plates, G. A.	569
	lenses, not, philosophical instruments, G. A.	95
	lenses, partly manufactured, G. A. 1934,	1194
	lenses, photograph, G. A.	593
	lenses, piano, convex as lenses of, G. A.,	1327
	lenses, polished, not lenses unwrought, G. A.	933
	lenses, reading glasses, G. A. 672,	721
	looking, plates beveled, G. A.	322
	magic lantern slides, not toys, G. A.	1360
	manufactures of certain, G. A.	304
	microscope slides, G. A. 346, 596,	982

SCHEEULE OF DUTIES.

353

PAR.	ARTICLE.	RATE
	GLASS mirror plates, G. A.	569
	mosaics, as manufactures of, G. A. 1370,	1848
	necklaces, imitation precious metal, as jewelry, G. A. 1285,	1725
	opal or milch, G. A.	1361
	opal bottles, G. A.,	1290
	opals, imitation of precious stones, G. A.,	1730
	opera, in cases, G. A.	1578
	opera, metal, shell, etc., G. A. 686, 687, 690, 695, 572, 772,	1309
	ornaments and buttons, not beads, G. A.,	1686
	painted windows, G. A. 97, 397, 816,	1889
	photograph carbon pictures, and lantern slides, G. A. 967,	1283
	plateaus, table mirrors, G. A. 391,	948
	polished plate, curved, and glass polished on one side, G. A. 73,	407
	prisms cut and beveled, G. A.	1336
	rods, for the manufacture of precious stones and jet imitations, G. A.	1847
	rosaries, with beads of, G. A. 815,	865
	rondelles, not window glass, but manufactures of, G. A.	1334
	sets in baskets not entreties, G. A.,.....	1735
	shell and necklaces, G. A.,.....	984
	shell and opera glasses, G. A.,.....	1309
	silvered disks of, G. A., 1596	
	siphon tubes for mineral water bottles, G. A.,.....	950
	slates, not dutiable as slate, G. A.,.....	1618
	slides for microscopes, beveled, plain and mounted, G. A.,..... 346, 596, 982, 1328,	1304
	small mirrors, as toys, G. A.,.....	17
	snow storms, paper weights, manufacture of, G. A., 1332	
	spectacles, small pincers not, but toys, goggles, as, G. A..... 1001, 772	

PAR.	ARTICLE.	RATE
	GLASS stained church windows, G. A.,.....	97, 397, 398
	studs for fancy costumes, not jewelry, but, G. A.,.....	1303
	thermometers, G. A.,.....	114, 937, 941, 1001
	toilet sets cut, metal toys, manufactures of, G. A.,	1323
	tumblers in leather cases, G. A.,.....	1587
	urinometers, manufactures of, G. A.,.....	941
	Venetian mosaics manufactures of metal, G. A.,.....	885
	watch makers' materials, not chemical, but manufactures, of, G. A.,.....	1359
	water hammers, palm glasses, Ruperts tears, etc., G. A.,.....	1333
	wax figures in cases of, G. A.,.....	725
	window, broken during voyage of impor- tation, G. A.,.....	1539
	window flash ruby and pot colored, G. A.,	1153
	wool as chemical glassware, G. A.,	1365
76-78	GLAZED earthenware (various rates).	
167	GLAZER'S lead, per pound,.....	1 1/4 ¢
22	GLAUBER'S salts (Sulphate of Soda),.....	Free
308	GLAZED chromo paper, as surface coated paper (G. A. 1084),	30%
	" tiles, not free for colleges (G. A. 1258).	
467	GLAZER'S diamonds,.....	Free
	GLORIA CLOTH (See Wool) (S. 8050).	
258	GLOVES, cotton, chief value (G. A. 546),	40%
314	" flesh, as brushes (G. A. 1313),	35%
353	" fur, rabbits (S. 9672),.....	30%
275	" linen or Lisle thread,.....	50%
343	" made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme when stretched to their full extent, namely;	
344	" ladies' or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, per dozen pairs,.....	\$1 00
	over fourteen inches and not over seventeen inches in length,.....	\$1 50
	over seventeen inches in length, per dozen pairs,.....	\$2 00
	men's "glace" finish; Schmaschen (sheep), per dozen pairs,	\$3 00
345	" ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, per dozen pairs,.....	\$1 75

SCHEDULE OF DUTIES.

355

PAR.	ARTICLE.	RATE
	GLOVES, over fourteen and not over seventeen inches in length, per dozen pairs,.....	\$2 75
	“ over seventeen inches in length, per dozen pairs,.....	\$3 75
	men's "glace" finish, lamb or sheep, per dozen pairs,.....	\$4 00
346	“ ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, per dozen pairs,.....	\$2 25
	over fourteen and not over seventeen inches in length,.....	\$3 00
	over seventeen inches in length, per dozen pairs,.....	\$4 00
	men's "glace" finish, kid, goat, or other leather than of sheep origin, per dozen pairs,.....	\$4 00
347	“ ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, per dozen pairs,....	\$1 75
	over seventeen inches in length, per dozen pairs,.....	\$2 75
	men's of sheep origin, with exterior surface removed, by whatever name known, per dozen pairs,.....	\$4 00
348	“ ladies' or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, per dozen pairs,	\$2 25
	over fourteen inches and not over seventeen inches in length, per dozen pairs,.....	\$3 00
	over seventeen inches in length, per dozen pairs,.....	\$4 00
	men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, per dozen pairs,.....	\$4 00
349	“ in addition to the foregoing rates, there shall be paid on all leather gloves, when lined, per dozen pairs,.....	\$1 00
350	“ trunks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.	
258	“ taff, etc., silk and cotton (G. A. 1540),.....	40%
284	“ wool (Wool Wearing Apparel),	
183	GLUCOSE, or grape sugar.....	15%
19	GLUE, all,.....	25%
19	“ blue size, dutiable as (G. A. 349),.....	25%
19	“ fish or isinglass,.....	25%
506	“ stock (S. 10014),.....	Free
20	GLYCERINE, crude, not purified, per pound,.....	1¢
20	“ refined (S. 6048, 6648), per pound,.....	3¢
279	GOAT hair, in form of roving, roping; or tops (S. 10727),.....	20%
281	“ knit fabrics, not including wearing apparel, valued at not exceeding 40¢ per pound,.....	35%

PAR.	ARTICLE.	RATE
	GOAT HAIR valued at more than 40¢ per pound,	40%
341	" skins, dressed and finished (S. 3702),	20%
493	" skins, Angora, with wool on (G. A. 1411),	Free
329	" skins, rugs of, crasses and plates (G. A. 1536),	20%
189	GOATS, living,	20%
98	GOGGLES, as spectacless (G. A. 772; S. 13638),	40%
449	GOLD coins,	Free
498	" beaters molds,	Free
498	" beaters skins,	Free
323	" bullion,	Free
462	" bullions,	25%
423	" dust (S. 7418), imported by mail,	Free
177	" epaulets, stars, knots, and laces, manufactures of,	35%
177	" embroideries,	35%
336	" jewelry,	35%
163	" leaf,	30%
SEC. 3.	" liquid, as paint (S. 5814);	20%
177	" manufactures of, n. o. p. f.,	35%
551	" medals, such as trophies or prizes (S. 6566),	Free
573	" ores,	Free
308	" paper (S. 8940),	30%
169	" pens. (See 168),	25%
SEC. 3.	" size (S. 9223),	20%
162	" threads, n. o. p. f.,	25%
173	" watches, or parts of,	25%
644	" sweepings of;	Free
SEC. 4.	GOODS liable to two or more rates of duty, shall pay at the highest of such rates,	
"	imported shall be appraised at actual market value and wholesale price of merchandise at time of exportation to the United States in the principal markets of the country whence imported. (Act June 10, 1890.)	
"	unclaimed under general order for over one year, liable to sale without privilege of warehousing (S. 7676),...	
329	GOOSE skins with down on, as fur on the skin (G. A. 1433),	20%
225½	" livers, as prepared meat (G. A. 2682),	20%
286	GORINGS, elastic or nonelastic, made of wool, worsted, hair of camel, goat, alpaca, or other animal,	50%
300	" silk, elastic or non-elastic,	45%
263	" cotton,	45%
424½	GRAIN bags made of burlaps. (See Bags). (G. A. 1227, 1748),	Free
387	" exported, filled with grain and re-imported empty,	Free

SCHEDULE OF DUTIES.

357

PAR.	ARTICLE.	RATE
	GRAIN brought over from Canada to be ground and exported. (Act January 9, 1883.) (S. 5546),	Free
328	GRAINS, artificial. (See Feathers).....	35%
470	" as drugs, not advanced in value by grinding, etc.,.....	Free
16½	" advanced in value by grinding, etc.,.....	10%
322	" emery, per pound,	1½¢
684	" Granadilla wood (see 676),.....	Free
106	GRANITE, blocks of, polished for monuments (G. A. 1134)	30%
106	" n. o. p. f., hewn, dressed or polished (S. 6785),.....	30%
105½	" unmanufactured or undressed, n. o. p. f. per cubic foot,.....	7¢
	" paving stones as dressed (G. A. 1897),.....	
183	GRAPE sugar,.....	15%
487	" vines, as nursery stock (G. A. 749),.....	Free
214	GRAPES,	20%
217	" dried, per pound,.....	1½¢
352	GRASS and straw, manufactures of, or of which grass or straw shall be component material of chief value, n. o. p. f. (G. A. 870),.....	25%
	(But the term grass and straw shall be understood to mean those substances in their natural form and structure, and not the separated fibers thereof).....	
181	" bamboo screens, as manufactures of wood (G. A. 820),.....	25%
SEC. 3.	" bleached, dyed and natural (G. A. 868, 977, 1755, 1846,).....	20%
277	" cloth resembling horse hair (G. A. 1899),.....	35%
277	GRASS, hammocks, hemp or sisal (G. A. 1126).....	35%
568	" lemon, oil of.....	Free
286	" manila hat braids (G. A. 1131, 1230)	50%
362	" noils, china, as waste (G. A. 1728),.....	10%
352	" raffia cloth (G. A. 870).....	25%
277	" Ramie cloth (G. A. 1037, 1062).....	35%
611	" seeds, all (G. A. 646).....	Free
417	" suitable for making or ornamenting hats,.....	Free
558	" sheaves of wheat, oats, etc. (G. A. 1755).....	Free
399	" sisal (S. 8912), binding twine made of,.....	Free
497	" sisal, unmanufactured or undressed, n. o. p. f.,.....	Free
277	" thread, Ramie or china (S. 3621).....	35%
577	GRASSES, as paper stock,.....	Free
499	" Grease and oils, <i>including coal oil</i> , such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, n. o. p. f. (G. A. 595),.....	Free

PAR.	ARTICLE.	RATE
645	GREASE, degreas, or brown wool grease,	Free
568	" enflourage,	Free
60	" mineral, so-called (G. A. 235),	25%
498	" sod oil (G. A. 457, 595),	Free
645	" wool, or degreas or brown wool grease (G. A. 736),	Free
48	GRECIAN red (G. A. 715),	25%
41	GREEN, chrome, per pound,	3¢
489	" fruits, n. o. p. f.,	Free
48	" paint,	25%
59½	" Paris,	12½%
455	" vitriol, or copperas, or sulphate of iron,	Free
	GRENADINES (according to material of chief value). (G. A. 350.)	
107	GRINDSTONES, finished or unfinished,	10%
107	" small, not suitable as whetstones (G. A. 1917),	10%
190	GROATS, or oats, ground (S. 8509),	15%
223	GROUND beans or peanuts,	20%
408	" bones,	Free
227	" chicory, per pound,	2¢
SEC. 3	" cocoanuts,	20%
SEC. 3	" ore of antimony (G. A. 1910),	20%
81	" plaster of Paris (G. A. 217), per ton,	\$1 00
500	GUANO, manures, and all substances expressly used for manure, ..	Free
59	GUARANA paste, medicinal preparation (S. 1889),	25%
218	GUAVA jelly (S. 9043),	30%
470	GUIAC gum, crude,	Free
236½	GUITARS,	25%
233	GUM, British, per pound,	1½¢
369	" crude, of amber,	Free
470	" guiac, crude,	Free
16½	" olebanum, circeuse powder (G. A. 10),	10%
527	" shellac, crude (S. 6381),	Free
233	" substitute, or burnt starch, per pound,	1½¢
470	GUMS, and gum resins, as drugs not advanced in value by grind- ing, etc., n. o. p. f.,	Free
16½	" advanced in value by grinding, etc.,	10%
16½	" resin, advanced in value by grinding, etc.,	10%
122	GUN barrel molds, steel, not in bars (S. 6780) (See Steel.),	
115	" barrels, forged or rough bored (G. A. 1706, 1709, 1383) (see 142, 143), per pound,	1½¢
679	GUN blocks, rough hewn or sawed only,	Free

SCHEDULE OF DUTIES.

359

PAR.	ARTICLE.	RATE
	GUN cotton. (See Gunpowder.),.....	
325	" powder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at 20¢ or less per pound, per pound,.....	5¢
	" valued at over 20¢ per pound, per pound,.....	8¢
331	" wads of all descriptions,.....	10%
501	GUNNY bags and gunny cloths, old or refuse, fit only for manufacture,.....	Free
392½	" cloth for covering for cotton,.....	Free
577	" bags and gunny cloth, old or refuse, as paper stock,.....	Free
143	GUNS, combination shot (G. A. 174),.....	30%
142	" muzzle loading shot guns,.....	25%
143	" breech loading, sporting,.....	30%
143	" muzzle loading rifles,.....	25%
43	" breech loading shot guns and rifles,.....	30%
	" not personal effects (G. A. 1796),.....	
	" partially manufactured, as guns (S. 10573, 11167, 11424),.....	
143	" shot, breech loading (S. 7819, 9537; G. A. 223, 707, 1932),.....	30%
177	" such as cannons, etc., dutiable as manufactures of metal.....	50%
503	GUTTAPERCHA, crude,.....	Free
353	" manufactures of, or of which gutta percha is component of chief value, n. o. p. f.,	30%
353	" telegraph cables (G. A. 681),.....	30%
431	GUT, cat, whip or worm, unmanufactured or not further advanced than in strings or cords (G. A. 311, 1655),.....	Free
351	" cat, whip or worm, manufacturers of, n. o. p. f.,	25%
403	GUTS, bladders, and all animal integuments, crude or salted, for preservation, and unmanufactured, n. o. p. f.,	Free
81	GYPSUM, or plaster of Paris, ground (G. A. 630), per ton,	\$1 00
	" or plaster of Paris, calcined, per ton,.....	\$1 25

H

PAR	ARTICLE.	RATE
265	HACKLED flax, known as "dressed line," per pound,.....	1½¢
266	" hemp, hackled, known as "dressed line," per pound,.....	1¢
685	HAIR of the camel, goat, alpaca, and other like animals, n. o. p. f.	Free
279	" of the camel, goat, alpaca, and other like animals, in the form of roving, roping or tops,.....	20%
504	" of the horse, cattle and other animals, cleaned or uncleaned, drawn or undrawn, n. o. p. f.,.....	Free
332½	" curled, suitable for mattresses or beds, n. o. p. f.....	10%
504	" human, raw, uncleaned and not drawn,.....	Free
332	" human, if cleaned or drawn, but not manufactured (S.9441),	20%
353	" human, manufactures of, n. o. p. f.,	30%
685	" on the skin, all,.....	Free
504	" badgers' and calves' (G. A. 511),.....	Free
282	" blankets, made of, n.o.p.f., valued at not over 30¢ per pound,	25%
	" " valued at more than 30¢ and not more than 40¢ per pound,	30%
	" " valued at more than 40¢ per pound,.....	35%
Provided, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloth.		
286	" braces, bindings and beltings made of.....	50%
353	" braids and bracelets, made of human.....	30%
286	" braids, elastic or non-elastic, made of.....	50%
314	" brushes,	35%
283	" bunting, n. o, p. f., valued at not over 50¢ per pound,.....	40%
	" valued at more than 50¢ per pound,.....	50%
286	" buttons or barrel buttons, or buttons of other forms for tassels or ornaments,.....	35%
286	" cords, cords and tassels,.....	35%
333	" cloth, known as "crinoline cloth,".....	25%
334	" cloth, known as "hair seating,".....	25%
284	" clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound,.....	50%
	" valued at less than one dollar and fifty cents per pound,	45%
283	" coat linings, n. o. p. f., valued at not over 50¢ per pound,	40%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	HAIR valued at more than 50¢ per pound,.....	50%
	“ combs, (according to material)	
283	“ dress goods, women's and children's, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound,.....	40%
	“ valued at more than fifty cents per pound,	50%
286	“ dress trimmings, elastic, or non elastic.....	50%
332½	“ curled, suitable for beds or mattresses,.....	10%
286	“ embroideries and laces,	50%
281	“ fabrics, knit, n. o. p. f.,.....	35%
	“ valued at not exceeding 40¢ per pound,.....	35%
	“ valued at more than 40¢ per pound,.....	40%
283	“ fabrics having India rubber as a component material, n. o. p. f., valued at not over 50¢ per pound,.....	40%
	“ valued at over 50¢ per pound,	50%
439	“ felt, adhesive, for vessels (G. A. 110).....	Free
282	“ felts for printing machines, valued at more than 30¢ and not more than 40¢ per pound,.....	30%
282	“ valued at over 40¢ per pound,.....	35%
282	“ flannels, n. o. p. f., valued at over 30¢ and not more than 40¢ per pound.....	30%
	“ “ valued at over 40¢ per pound,.....	35%
	“ flannels weighing over 4 ounces per square yard, same duties as on dress goods.....	
286	“ fringes and gimps,.....	50%
282	“ hats and bonnets, as hats of wool (G. A. 1977), valued at more than 30¢ and not more than 40¢ per pound,.....	30%
	“ valued at more than 40¢ per pound,.....	35%
276	“ head nets,.....	50%
504	“ horse, cleaned or undressed, drawn or undrawn,.....	Free
332	“ human, clean or drawn, not manufactured,	20%
504	“ human, raw, uncleaned and not drawn,.....	Free
283	“ Italian cloth, similar goods, n. o. p. f., valued at not over 50¢ per pound,.....	40%
	“ valued at more than 50¢ per pound,.....	50%
281	“ knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, valued at not exceeding 40¢ per pound,	35%
	“ “ valued at more than 40¢ per pound,.....	40%

PAR.	ARTICLE.	RATE
286	HAIR mohair laces (S. 14628),	50%
685	" noils as wool noils (G. A. 1329),	Free
61	" oil, a toilet preparation,	40%
314	" pencils (S. 3794),	35%
61	" preparations and applications for, n. o. p. f.,	40%
170	" pins, not commercially known as jewelry,	25%
15	" pins, celluloid (S. 8610, 11033, 11092),	45%
170	" pins, japanned (S. 13902),	25%
334	" seating, per square yard,	20%
286	" suspenders, elastic or non-elastic, made of wool, worsted, hair, etc.,	50%
61	" tonics, as toilet articles,	40%
284	" wearing apparel of every description, n. o. p. f. (S. 14760, 14694), valued at above \$1.50 per pound,	50%
	valued at less than \$1.50 per pound,	45%
286	" webbings, gorings, etc., elastic or non-elastic,	50%
684	" wood sticks,	Free
353	" wigs (S. 1539),	30%
261	HALF-HOSE, cotton, or other vegetable fiber,	30%
262	" " " " " knit by hand or shaped by knitting machines,	50%
137	HALTER chains, made of iron or steel,	30%
267	HAMBURG edgings and lace (S. 6371)	50%
283	HAMMER felts for pianos, materials for (S. 4827), valued at not over 50¢ per pound,	40%
	" " valued at more than 50¢ per pound,	50%
122	" molds, steel. (See Steel Ingots)	
129	HAMMERS, blacksmiths', iron or steel, per pound,	1 1/2%
326 1/2	" tuning,	25%
277	HAMMOCKS, hemp and sisal grass (G. A. 1126),	35%
102	HAND mirrors,	35%
154	HANDSAWS,	25%
258	HANDKERCHIEFS,, cotton, or other vegetable fiber (G. A. 613; S. 8606, 10502, 10669, 11077),	40%
276	" embroidered (S. 10592, 11077, 11831, 13403, 13481, 14157, 14260, 14787, 14455, 14491, 14494; G. A. 613, 822, S. 14944),	50%
276	" lace, linen or cotton,	40%
301	" silk,	50%
301	" silk and cotton in the piece, dutiable the same as if sepa- rated G. A. 1995),	50%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	HAND-PAINTED fans, not paintings (G. A. 1393),.....	
575	" gelatine cards, as paintings (G. A. 1592),.....	Free
673	HANDLE bolts,.....	Free
462	HANDLES for curling stones,.....	Free
138	" for knives or erasers. (See Penknives),.....	
155½	" for parasols and umbrellas,.....	50%
	" for umbrellas, of horn, china, precious stones, etc. (G. A. 30, 809, 1729, 1737, 1757),.....	
310	HANGINES, paper,.....	20%
329	HARES', fur, as fur (S. 9862),.....	20%
321	HARMONICAS, as toys (S. 485; G.A. 971, 980, 1003),	25%
326½	" with full octave (G. A. 830, 1003),.....	25%
	HARNESS, according to material of chief value,.....	
326½	HARPS,	25%
351	" strings for, catgut (S. 10758),.....	25%
326½	" strings for, metal,.....	25%
591	HARROWS, disk,.....	Free
60	HARTSHORN, spirits of ammonia, chemical salts,.....	25%
591	HARVESTERS, agricultural instruments,.....	Free
59	HASHEESH, as medicinal preparation (S. 9168),.....	25%
296	HASSOCKS, made of carpeting, composed wholly or in part of wool, n. o. p. f., subject to duty on like carpets or carpeting,.....	
353	HAT bands, leather and strips for (G. A. 1664),.....	30%
335	" bodies of fur,.....	40%
283	" bodies of wool, valued at not over 50¢ per pound,.....	40%
	" " " " at over 50¢ per pound,.....	50%
417	" braids, chip (G. A. 952),.....	Free
286	" braids, horsehair and straw (G. A. 651, 1489, 1490, 14699, 14918),.....	50%
170	" pins, not jewelry (S. 1498),.....	25%
282	HATS, alpaca, dutiable as hats of wool (G. A. 1977),.....	
	" " valued at not more than 30¢ per pound,.....	25%
	" " valued at more than 30¢ and not more than 40¢ per pound,.....	30%
	" " valued at more than 40¢ per pound,.....	35%
352	" bonnets and hoods, composed of straw, chip, grass, palm leaf, willow, osier, or rattan. (G. A. 952),.....	25%
352	" chip, grass, straw, horn, India rubber, palm leaf, straw, weed, or whalebone, n. o. p. f. (G. A. 625, 653),.....	25%
335	" mens', womens' and childrens', composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value wholly or partially manufactured,.....	40%

PAR.	ARTICLE.	RATE
258	HATS, pith (G. A. 996),.....	40%
302	" silk and silk trimmed (S. 6197, 9841, 10945),.....	45%
624	" sparterre, for making or ornamenting,.....	Free
352	" straw, as manufactures of straw (G. A. 1490),.....	25%
282	" wool, valued at not more than 30¢ per pound (S. 6770, 9825, 10565),.....	25%
282	" wool, valued at over 30¢ and not over 40¢ per pound,.....	30%
282	" wool, valued at over 40¢ per pound,.....	35%
329	HATTERS' furs, all (S. 9862, 10096; G. A. 396),.....	20%
492	" fur, dressed pieces, suitable for use in the manufacture of, ..	Free
134	" irons, per pound,.....	10¢
593	" plush,.....	Free
182	HAWAIIAN ISLANDS. Reciprocal Treaty. (See Sugar),.....	
199	HAY, per ton,.....	\$2 00
177	" knives,.....	35%
222	HAZELNUTS, as filberts (S. 10525), not shelled, per pound,.....	2¢
	" " shelled. per pound,.....	4¢
286	HEAD nets made of wool, worsted, hair of the camel, goat or other animals,.....	50%
673	HEADING bolts,.....	Free
679	" blocks, rough hewn or sawed only (S. 3863),.....	Free
321	HEADS, dolls',.....	25%
	HEARINGS before the Board of General Appraisers, samples required (G. A. 1093, 1464),.....	
470	HELLEBORE root, not advanced in condition,.....	Free
16½	" " advanced in condition,.....	10%
16½	HEMLOCK bark, extracts of (S. 5890),.....	10%
470	" crude,.....	Free
	" lumber. (See Wood),.....	
277	HEMP, all, manufactures of, n. o. p. f. (See Flax),.....	35%
268	" cables and cordages made of,.....	10%
269	" carpets and carpetings,.....	20%
392	" coverings for cotton, bagging composed of,.....	Free
266	" hackled, known as "dressed line," (S. 7627; G. A. 1746), per pound,.....	1¢
	" manufactures of. (See Flax and Linen),.....	
497	" not hackled, unmanufactured or undressed, n. o. p. f. (S. 10026),.....	Free
399	" New Zealand, binding twine made from,.....	Free
611	" seed, n. o. p. f.,.....	Free
31	" seed oil, per gallon,.....	10¢

SCHEDULE OF DUTIES.

365

PAR.	ARTICLE.	RATE
197	HEMP, waste, unmanufactured or undressed, n. o. p. f.,.....	Free
274	" yarns. (See Yarns.).....	35%
470	HENBANE, crude,.....	Free
470	HERBS, as drugs,.....	Free
	" thyme and others, ground, and in bottles, dutiable as ground spices (G. A. 2373).	
16½	" advanced in value by refining or grinding, etc.,.....	10%
276	HERRING bone trimmings, cotton (S. 8664, 10340, 10757),.....	50%
34	" oil, n. o. p. f.,.....	25%
481	" fresh, frozen or packed in ice,	Free
210	" pickled, frozen or salted, per pound (S. 14919),.....	½¢
210	" kippered (S. 10738), per pound,.....	½¢
674	HEWN timber,.....	Free
506	HIDE cuttings, raw, with or without hair,.....	Free
507	" rope,.....	Free
SEC. 17 and 18. HIDES of neat cattle, disinfection of (S. 10286), HIDES and hide cuttings, cured in lime, no disinfection required (S. 15085),.....		
	HIDES, oil dressed, dutiable as leather (G. A. 2111).	
505	" and skins, raw or uncured, dry, salted, or pickled,.....	Free
131	HINGE-BLANKS, of iron or steel, per pound,.....	1½¢
131	HINGES, of iron or steel, per pound,.....	1½¢
611	HOARHOUND seed, n. o. p. f.,.....	Free
146	HOB-NAILS, wrought,.....	30%
246	HOFF'S malt extract (S. 10863), in casks, per gallon,.....	15¢
	in bottles or jugs, per gallon,.....	30%
	solid or condensed,.....	30%
224½	HOGS,.....	20%
420	" bristles, crude, not sorted, bunched or prepared,.....	Free
314	" sorted, bunched, or prepared in any manner, per pound,.....	7½¢
332½	" hair, curled for mattresses,.....	10%
180	HOGSHEADS, empty, as casks,.....	20%
HOLLANDS. (See Cotton and Linen).		
136	HOLLOWWARE, cast, coated, glazed, or tinned (S. 6396, 8527, 10414), per pound,.....	2¢
508	HONES and whetstones (S. 8786),.....	Free
200	HONEY, per gallon,.....	10¢
417	HOODS, hats, and bonnets, braids, plaits, laces, etc., for,.....	Free
509	HOOFs, unmanufactured,.....	Free
177	HOOKS, fish, as manufactures of metal,.....	35%
177	HOOKS and eyes, as manufactures of metal,.....	35%

PAR.	ARTICLE.	RATE
116	HOOP band, for scroll iron or steel, n. o. p. f.,.....	30%
119	" band or scroll, iron or steel, galvanized (see Iron and Steel,	
181	" strips, elm, unmanufactured (S. 5655),.....	25%
181	HOOPS, wood, finished (S. 3903),.....	25%
	" young willows, split with bark on, not hoops but wood, unmanufactured (G. A. 2375, 14617),.....	
673	HOP poles (S. 5105),.....	Free
510	" roots for cultivation,.....	Free
201	HOPS, per pound,.....	8¢
317	HORN buttons, wholly or partially manufactured,.....	35%
352	" manufactures of, or of which horn is the component of of chief value, n. o. p. f.,.....	25%
511	" strips and tips (S. 9879),.....	Free
511	" strips for knife handles, when free (G. A. 1398),.....	
511	HORNS and parts of,.....	Free
326½	" musical instruments, metal,.....	25%
504	HORSEHAIR, cleaned or uncleaned, drawn or undrawn, n. o. p. f.,	Free
591	HORSERAKES,.....	Free
146	HORSESHOE nails, wrought,.....	30%
148	HORSESHOES, wrought iron or steel,.....	25%
189	HORSES, living,.....	20%
373	" for breeding purposes,.....	Free
374	" for racing purposes,.....	Free
414	" as household effects, (S. 7761),.....	Free
	" as tools of trade, not, (Sandow's) (S. 14850),.....	
374	" may be imported under bond for training purposes, with a view to subsequent racing purposes (S. 14595),.....	Free
261 and 262	HOSE and half hose. (See Cotton),.....	
273½	HOSE, hydraulic, linen.....	40%
	HOSIERY, duitable according to material,.....	
585	HOSPITALS, surgeons implements for (S. 14637), if scientific,.....	Free
	If not scientific, dutiable according to material,	
181	HOUSE furniture of wood, or wholly or partly finished,.....	25%
583	HOUSEHOLD and personal effects, not merchandise, of citizens of the United States, dying in foreign countries,.....	Free
414	" effects. (See Books,) if owned and in use abroad for one year (S. 2724, 7610, 7805, 8267, 8530, 9703, 11021, 14690),..	Free
679	HUBS for wheels, rough hewn, or sawed only,.....	Free
181	" finished as manufactures of wood,.....	25%
277	HUCK-A-BACK towels, (G. A. 552, 1296),.....	35%
	HUNTING knives, all (S. 14833),.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
353	HUMAN hair, manufactures of, or of which human hair is component of chief value, n. o. p. f.,.....	30%
332	" clean or drawn, not manufactured,.....	20%
504	" raw, uncleaned, and not drawn,.....	Free
619	" skeletons as anatomical preparations,.....	Free
558	HULLS, cotton seed, used (S. 14705),.....	Free
555	HUNYADI Janos water (S. 7023),.....	Free
12	HYDRATE of Chloral (G. A. 2221, 11052, 13730, 14292, 14362),.....	25%
595	" of potash, including refined in sticks or rolls,.....	Free
65	" of soda, per pound,.....	1/2%
79	HYDRAULIC cement (S. 14703), in barrels, per 100 pounds,.....	8¢
	" " in bulk, per 100 pounds,.....	7¢
273 1/2	" hose linen,.....	40%
79	" lime as Roman cement (S. 3517), per 100 pound.....	8¢
55	HYDRIODATE of potash, per pound,.....	25¢
410	HYDROGRAPHIC charts,.....	Free
59	HOSCYAMUS, extract of (G. A. 560),.....	25%
470	" leaf or henbane,.....	Free
177	HYPODERMIC needles (S. 7226),.....	35%

PAR.	ARTICLE.	RATE
512	ICE,	Free
69	ICELAND moss,	10%
229	ICINA, chocolate and sugar, as chocolate (G.A.1152). valued at 35¢ per pound or less per pound, 2¢ valued at above 35¢ per pound,..... 35%	
336	IMITATION coral necklaces, as jewelry (G. A. 476),.....	35%
102	“ jet beads, ornaments and trimmings, as manufactures of glass (G. A. 1315, 1324, 1353, 1522),	35%
338	“ precious stones (G. A. 99, 361, 601, 947, 961, 1727, 1730), cut but not set,..... 25% set, n. o. p. f.,..... 30%	
241	IMITATIONS of brandy, spirits or wines, imported by any name whatever, shall be subject to the highest rate of duty provided for the genuine articles re- spectively intended to be represented, but in no case, less per gallon than.....	\$1 00
	IMMEDIATE transportation laws, page 23. Introduction. (S. 6452; G. A. 434, 920, 1074).....	
SEC. 3.	IMMORTELLES, dyed (G. A. 977).....	20%
596	IMPLEMENTS, instruments, and tools of trade of persons arriving in the United States. (See Books),.....	Free
	IMPORTATIONS, date of arrival (G. A. 482).....	
102	INCANDESCENT electric light lamps (S. 14924),.....	35%
SEC. 3.	INCENSE powder (G. A. 10),.....	20%
84	INDIA black tea pots, not common earthenware (G. A. 1571).....	30%
684	“ malacca joints, cut into lengths.....	Free
	INDIA rubber.....	
352	“ “ balloons not toys (G. A. 132, 384),.....	25%
352	“ “ cement, as manufactures of India rubber (G. A. 1963).....	25%
263, 300	“ “ cords, braids and webs (G. A. 19, 118, 133, 242).....	45%
263, 264	“ “ cotton goods, in part of,.....	35% and 45%
513	“ “ crude.....	Free
352	“ “ dress shields (G. A. 1469).....	25%
352	“ “ foot balls, leather and rubber, if rubber chief value (G. A. 207),.....	25%
352	“ “ mackintosh garments, if rubber chief value (G. A. 1367, 1382),.....	25%
352	“ “ manufactures of, or of which India rubber is com- ponent of chief value, n. o. p. f, (S. 14727),	25%
315	“ “ milk of,	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
513	INDIA rubber refuse and old scrap worn out, fit only for remanufacture,	Free
513	" " scrap,	Free
352	" " sheeting, not free for hospitals (G. A. 1280),	25%
300	" " silk goods, containing	45%
328	" " tubing parts of artificial flowers (G. A. 1775),	35%
353	" " vulcanized, known as hard rubber, manufactures of, or of which vulcanized India rubber is component of chief value, n. o. p. f.,	30%
284	" " clothing, ready made, and articles of wearing apparel, made in part of, valued at above \$1.50 per pound....	50%
	valued at less than \$1.50 per pound,	45%
283	" " womens' and childrens' dress goods of wool, etc., composed in part of, valued at not over 50¢ per pound,..	40%
	valued at more than 50¢ per pound,	50%
286	" " webbings, gorings, etc., wool, etc., composed in part of.	50%
300-302	" " " silk, etc., composed in part of	45%
190	INDIAN corn or maize,	20%
497	" hemp, unmanufactured (S. 14951),	Free
541	" madder, ground and prepared and all extracts of	Free
582	INDIANS' goods and effects. (See Peltries), (S. 14576), crossing the boundary line,	Free
38	INDIGO, artificia l (S. 8312), per pound,	
514	" extracts and pastes of and carmines (G. A. 1350),	Free
556	" auxiliary as zinc dust (S. 3428, 4990),	Free
445	INDICUS, cocculus,	Free
353	INDURATED fiber wares,	30%
	INFORMER must give information to chief officer of the customs in order to be entitled to compensation (S. 14597)	
156	INGOTS or cogged ingots for railway tires, without regard to degree of manufacture, per pound,	1¼¢
454	" of copper,	Free
589	" of platina,	Free
122	" steel and cogged, various rates. (See Iron and Steel)	
292	INGRAIN, treble, three-ply carpets,	32½%
293	" two-ply carpets,	30%
	INITIALS, as embroidery (G. A. 213, 278, 512; S. 14847),	
	INJURY or destruction of goods in bonded warehouse, remission of duty (Sec. 2984, R. S.). (Act of June 10, 1890)	
21	INK, all, n. o. p. f.,	25%
181	" erasers, oxalic acid and wood, not pencils (G. A. 344, 1018)..	25%
21	" powders,	25%

PAR.	ARTICLE.	RATE
21	INK, printers',.....	25%
21	" India (S. 7714),.....	25%
	INKSTANDS, according to material of chief value,	
	INLAND transportation (G. A. 15, 1605, 1827).....	
16½	INSECT powder (S. 6161)	10%
470	INSECTS, dried, as drugs,.....	Free
471	" eggs,	Free
276	INSERTINGS, tamboured, composed of flax, jute, cotton or other vegetable fiber, or of which either, or a mixture, is component material of chief value, n. o. p. f.,.....	50%
410, 413, 585, 687, 688	INSTITUTIONS, special importations for	Free
596	INSTRUMENTS, implements and tools of trade of persons arriving in the United States,.....	Free
687	" philosophical, for scientists,.....	Free
326½	" musical	25%
308	INSURANCE policy blanks as lithographic prints (G. A. 638), (various rates).....	
403	INTEGUMENTS of animals, crude, salted for preservation, unmanufactured, n. o. p. f.,.....	Free
557	INVENTIONS, models of.....	Free
	INVOICES, charges, on must be specified in detail (G. A. 1203, 1299, 1660, 1827). (Act of June 10, 1890).....	
	" declaration thereon of purchaser, manufacturer, shipper, owner or agent. (Act of June 10, 1890).....	
	" entered value is conclusive on importers (G. A. 184, 1316),	
	" excessive value in (G. A. 1207; S. 14819),.....	
	" shall be made out in the currency of the place or country from whence imported (G. A. 1787),.....	
	" errors in (G. A. 1712, 1756, 1849; S. 14590, 14625), for non-dutiable goods (S. 14790),.....	
	" pro forma (G. A. 1805),.....	
	" of purchased goods, when made out at a price, f. o. b., a deduction may be made of the cost of the inland freight included in such price (S. 13646),.....	
	" separate invoices must be produced for each lot of consigned goods, to be signed by the manufacturer or owner or agent (S. 13711),.....	
	" required for all importations exceeding one hundred dollars in value (Act of June 10, 1890),	
	" as to entreties (G. A. 888, 1066, 1325, 1407, 1408, 1735),	
55	IODATE of potash, per pound,.....	25¢
55	IODIDE of potash, per pound,.....	25¢
15	IODINE, crude and resublimed,.....	Free
22	IODOFORM, per pound,	\$1 00

SCHEDULE OF DUTIES.

371

PAR.	ARTICLE.	RATE
516	IPPECAC,	Free
517	IRIDIUM,	Free
470	IRIS, or orris root, crude,	Free
154	IRON AND STEEL, all saws n. o. p. f.,	25%
122	" alloys used as substitute for steel in the manufacture of tools (See Steel Ingots),	
126	" anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, per pound,	1 ¹ / ₁₀ ¢
134	" andirons of iron, n. o. p. f., per pound,	¹ / ₁₀ ¢
113	" angles of iron or steel, per pound,	¹ / ₁₀ ¢
128	" anvils of iron or steel, of iron or steel combined, by whatever stage of manufacture, per pound,	1 ³ / ₄ ¢
139	" arms, side,	35%
140	" artists' knives,	35%
127	" axle bars of iron or steel, per pound,	1 ¹ / ₂ ¢
127	" axle blanks of iron or steel, per pound,	1 ¹ / ₂ ¢
127	" axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, per pound,	1 ¹ / ₂ ¢
	Provided, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted,	
154	" back saws,	25%
116	" band iron or steel, n. o. p. f.,	30%
112	" bar-iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, per pound,	¹ / ₁₀ ¢
112	" round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, per pound,	¹ / ₁₀ ¢
112	" flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, per pound,	¹ / ₁₀ ¢
122	" bars, steel (See Steel Ingots),	
113	" beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, per pound,	¹ / ₁₀ ¢

PAR.	ARTICLE.	RATE
122	IRON AND STEEL ; billets, steel (See Steel Ingots),.....	
118	" black taggers iron or steel (See Sheets of Iron),	
129	" blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, per pound.....	1½¢
139	" blades, sword,	35¢
156	" blanks for railway wheels, per pound,.....	1¼¢
156	" blooms for railway wheels, per pound,	1¼¢
122	" blooms, steel (See Steel Ingots),.....	
150	" bodkins,	25¢
114	" boiler or other plate iron or steel, except saw plates herein-after provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, per pound,.....	1¢
	valued above one cent and not above one and one-half cents, per pound,	1¢
	valued above one and one-half cents and not above four cents per pound,.....	30¢
	valued at over four cents per pound,.....	25¢
	Provided, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets,.....	
130	" boiler or other tubes, pipes, flues, or stays of wrought iron or steel,.....	25¢
177	" punchings and clippings (S. 9358, 9490),.....	35¢
131	" bolt blanks of iron or steel, per pound.....	1½¢
131	" bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, (112) per pound,.....	1½¢
149	" brads, cut,	25¢
140	" bread knives,.....	35¢
113	" building forms of iron or steel, per pound,.....	1¢
140	" butchers' knives,.....	35¢
140	" butchers' forks,.....	35¢
140	" butchers' steels,.....	35¢
140	" butter knives,	35¢
132	" card clothing manufactured from tempered steel wire, per sq. foot,	40¢
	all other, per sq. foot,	20¢
60	" carbonate of iron, as a chemical compound,.....	25¢
113	" car truck channels of iron or steel, per pound,.....	1¢
140	" carving knives and forks, valued at more than \$4.00 per dozen pieces,.....	45
177	" " less than \$4.00, as manufactures of metal.....	35

SCHEDULE OF DUTIES.

373

PAR.	ARTICLE.	RATE
136	IRON AND STEEL ; cast hollow ware, coated, glazed, or tinned, per pound,.....	2¢
133	“ cast-iron pipe of every description, per pound,	1½¢
134	“ cast-iron vessels, plates, stove plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, per pound,	1½¢
134	“ castings of iron, n. o. p. f., per pound,	1½¢
135	“ castings of malleable iron not specially provided for in this Act, per pound,	1½¢
122	“ castings, steel (See Steel Ingots,).....	
137	“ chains of all kinds, made of iron or steel (S. 8740; G. A. 953),	30%
113	“ channels of iron or steel, per pound,.....	1½¢
140	“ cheese knives,.....	35%
438	“ chromate of iron.....	Free
154	“ circular saws,.....	25%
124	“ clock wires (See Wire),	
156	“ cogged ingots for railway wheels, per pound,.....	1¼¢
122	“ cogged ingots, (See Steel Ingots),.....	
122	“ connecting rods, steel. (See Steel Ingots),.....	
140	“ cooks' knives,.....	35%
118	“ corrugated sheets of iron, per pound,	1½¢
124	“ corset wire. (See Wire),.....	
459	“ cotton ties, punched or not punched, with or without buckles for baling cotton,.....	Free
118	“ crimped sheets, of iron, per pound,.....	1½¢
124	“ crinoline wire. (See Wire),.....	
150	“ crochet needles,.....	25%
154	“ crosscut saws, per linear foot,.....	6¢
124	“ mill saws, per linear foot,.....	10¢
124	“ pit and drag saws, per linear foot,.....	8¢
124	“ circular saws,.....	25%
124	“ hand, back, and all other saws, not specially provided for in this Act,.....	25%
129	“ crowbars, of iron or steel, per pound,.....	1½¢
145	“ cut nails and cut spikes of iron or steel,.....	22½%
149	“ cut tacks, brads, or sprigs of all kinds,.....	25%
125	“ damage from discoloration, no allowance for,.....	
125	“ damage from rust, no allowance for,.....	
113	“ deck and bulb beams of iron or steel,.....	1½¢
125	“ discoloration, damage from, no allowance for,.....	
154	“ drag saws, per linear foot,.....	8¢
142	“ drill rods. (See Wire),.....	

PAR.	ARTICLE.	RATE
109½	IRON AND STEEL; dross or residuum from burnt pyrites, per ton,	40¢
122	" dye-blocks or blanks, steel. (See Steel Ingots),.....	
151	" electrotpe plates,.....	25%
151	" engraved plates,.....	25%
138	" erasers. (See Penknives),.....	
123	" fence rods of iron or steel, valued at 4¢ or less per pound, per pound,.....	1½¢
	" valued at over 4¢ per pound, per pound,.....	¾¢
110	" ferro manganese, per ton,	\$4.00
110	" ferro-silicon, per ton,.....	\$4.00
141	" files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, per dozen,.....	35¢
	" over four inches in length, and under nine inches, per dozen,	60¢
	" nine inches in length or over, per dozen,.....	\$1.00
112	" flats, bar iron. (See Bar Iron:) Per pound,.....	1½¢
141	" floats of all cuts and kinds. (See Files),.....	
130	" flues of wrought iron or steel (G. A. 931),.....	25%
115	" forged iron or steel, per pound,.....	1½¢
115	" forgings of iron or steel, or forged iron or steel combined of whatever shape, or in whatever stage of manufac- ture, not specially provided for in this Act, per pound,.....	1½¢
	Provided, That no forgings of iron or steel, or forg- ings of iron or steel combined, by whatever process made, shall pay a less duty than	35%
127	" forgings of iron or steel for axles, per pound,.....	1½¢
126	" forgings of iron or steel for vessels, steam engines and loco- motives, per pound,.....	1½¢
122	" forms of all steel, n. o. p. f. (See Steel Ingots),.....	
140	" fruit knives,	35%
113	" girders of iron or steel, per pound,.....	1½¢
122	" gun barrel moulds, not in bars, steel. (See Steel Ingots),...	
154	" hand saws,.....	25%
155½	" handles for umbrellas and parasols,.....	50%
122	" hammer moulds, or swaged steel. (See Steel Ingots),.....	
134	" hatters' irons, of iron, n. o. p. f., per pound;.....	1½¢
131	" hinges or hinge blanks of iron or steel, per pound,.....	1½¢
146	" hob nails, n. o. p. f.,.....	30%
116	" hoop, band, or scroll iron or steel, except as otherwise pro- vided for in this act,.....	30%
119	" hoop band or scroll iron or steel. (See Sheets of Iron),.....	
146	" horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this Act.	30%

SCHEDULE OF DUTIES.

375.

PAR.	ARTICLE.	RATE
148	IRON AND STEEL ; horseshoes of wrought iron or steel,.....	25%
140	" hunting knives,.....	35%
122	" ingots cogged, steel. (See Steel Ingots),.....	
156	" ingots for railway wheels, per pound,.....	1¼¢
119	" all iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceeding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel,.....	¼¢
111	" iron blooms, less finished than iron in bars, per pound,.....	1½¢
111	" iron blooms, in the manufacture of which charcoal is used as fuel, per ton,.....	\$12.00
110	" iron in pigs, iron kentledge, spiegeleisen, ferro manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured per ton.....	\$4.00
111	" iron loops less finished than iron in bars, per pound,.....	1½¢
109½	" iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, per ton,.....	40¢
122	" iron molded steel castings. (See Steel Ingots),.....	
111	" iron slabs less finished than iron in bars, per pound,.....	1½¢
113	" joists of iron or steel, per pound,.....	1½¢
110	" kentledge, per ton,.....	\$4.00
140	" kitchen knives,.....	35%
150	" knitting needles,.....	25%
140	" knives and forks, table, valued at more than \$4.00 per dozen pieces,.....	45%
151	" lithographed plates,.....	25%
177	" malleable castings of, galvanized or tin (S. 8180),.....	35%
177	" manufactures of, n. o. p. f.,.....	35%
109½	" manganiferous iron ore, per ton,.....	40¢
126	" mill cranks of wrought iron, per pound,.....	1½¢
126	" mill irons of wrought iron, per pound,.....	1½¢
154	" mill saws, per linear foot,.....	10¢
148	" mule shoes of wrought iron or steel,.....	25%
142	" muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof.....	25%
123	" nail rods of iron or steel, valued at 4¢ or less per pound, per pound,.....	1½¢

PAR.	ARTICLE.	RATE
	IRON AND STEEL ; valued at over 4¢ per pound, per pound,.....	¾¢
146	" nails, horseshoe, hob, and all other wrought iron or steel, n. o. p. f.,.....	30%
124	" needle wire. (See Wire),.....	
150	" needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal.....	25%
125	" no allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel or upon any article wholly or partly manufactured of iron or steel,.....	
148	" nuts, of wrought iron or steel,.....	25%
438	" ore, chromic,.....	Free
109½	" ore, including manganiferous iron (S. 8025. 9410, 10235), per ton,.....	40%
556	" oxide of, iron crude (S. 5972).....	Free
48	" " or colcathar, as paint (S. 2961, 4914),.....	25%
82	" " or crocus martis (S. 9265), per ton,.....	\$2 00
148	" ox shoes, of wrought iron or steel,.....	25%
140	" painters' knives,.....	35%
140	" palette knives,.....	35%
138	" parts of penknives, pocket-knives or erasers. (See Penknives),.....	
138	" penknives, pocket-knives or erasers of all kinds, valued at not more than 30¢ per dozen,.....	25%
-	" etc., valued at more than 30¢ per dozen and not exceeding 50¢ per dozen, per dozen,.....	12%
"	" etc., valued at more than 50¢ per dozen and not exceeding \$1.00 per dozen, per dozen,.....	25%
"	" etc., valued at more than \$1.00 per dozen and not exceeding \$1.50 per dozen, per dozen,.....	40%
"	" etc., valued at more than \$1.50 per dozen and not exceeding \$3.00 per dozen, per dozen,.....	75%
"	" etc., valued at more than \$3.00 per dozen,.....	50%
	and in addition thereto on all the foregoing valued at more than 30¢ per dozen and not more than \$3.00 per dozen,.....	25%
	Provided, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocket-knives or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocket-knives or erasers, valued at more than 30¢ per dozen,.....	

SCHEDULE OF DUTIES.

377

PAR.	ARTICLE.	RATE
124	IRON AND STEEL ; piano wire. (See Wire),.....	
122	" pins, wrist or crank, steel. (See Steel Ingots),.....	
130	" pipes of wrought iron or steel,.....	25%
130	" " gas, cast or wrought,.....	25%
143	" pistols,.....	30%
122	" piston rods, steel. (See Steel Ingots),.....	
154	" pit saws, per linear foot,.....	8¢
114	" plate iron or steel. (See Boiler Iron),.....	
134	" plates, cast of iron, n. o. p. f., per pound,.....	18¢
122	" plates of steel, n. o. p. f. (See Steel Ingots),.....	
140	" plumbers' knives,.....	35%
138	" pocket knives. (See Penknives),.....	
113	" posts of iron or steel, per pound,.....	18¢
117	" rails, flat, punched iron or steel, per pound,.....	18¢
117	" rails, "T", per pound,.....	18¢
117	" railway bars, made of iron or steel, and railways bars made in part of steel, "T" rails, and punched iron or steel flat rails, per pound,.....	18¢
152	" railway fish plates or splice bars, made of iron or steel,.....	25%
140	" razors and razor-blades,.....	45%
109½	" residuum from burnt pyrites, per ton,.....	40¢
142	" rifles, sporting, and parts thereof,.....	25%
123	" rivet rods of iron or steel, valued at 4¢ or less per pound, per pound,.....	18¢
	" valued at over 4¢ per pound, per pound,.....	¾¢
153	" rivets of iron or steel,.....	25%
122	" rods, connecting, steel. (See Steel Ingots),.....	
123	" rods of iron or steel, rivet, screw and fence, valued at 4¢ or less per pound, per pound,.....	18¢
	" valued at over 4¢ per pound, per pound,.....	¾¢
122	" rods, piston, steel. (See Steel Ingots),.....	
111	" rope, round iron, in coils or rods, less than 7/8 of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, per pound,.....	18¢
	Provided, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be subject to a duty of, per pound,.....	18¢
	Provided further, That all iron bars, blooms, billets or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of, per ton,.....	\$12 00
112	" round iron. (See Bar Iron), per pound,.....	18¢

PAR.	ARTICLE.	RATE
155½	IRON AND STEEL ; runners for umbrellas and parasols,.....	50%
125	" rust, damage from, no allowance for,.....	
134	" sad irons of iron, n. o. p. f., per pound,.....	18¢
122	" saw plates, steel, wholly or partly manufactured. (See Steel Ingots),.....	
140	" scissors,.....	45%
155	" screws, commonly called wood-screws, more than two inches in length, per pound,.....	3¢
	" over 1 inch and not more than 2 inches in length, per pound,.....	5¢
	" over ½ inch and not more than 1 inch in length, per pound,.....	7¢
	" ½ inch and less in length, per pound,.....	10¢
110	" scrap iron, cast, per ton,.....	\$4 00
110	" scrap steel, cast, per ton,.....	\$4 00
123	" screw rods of iron or steel, valued at 4¢ or less per pound, per pound,.....	10¢
	" etc., valued at over 4¢ per pound, per pound,.....	¾¢
116	" scroll iron or steel, n. o. p. f.,.....	30%
113	" sections of columns and posts of iron or steel, per pound,...	10¢
122	" shafting, steel. (See Steel Ingots),.....	
122	" shafts, crank, steel. (See Steel Ingots),.....	
122	" shafts for steamer, steel. (See Steel Ingots),.....	
122	" shapes, all of steel, n. o. p. f. (See Steel Ingots),.....	
122	" shapes of steel, pressed, sheared or stamped. (See Steel Ingots),.....	
140	" shears.....	45%
120	" sheet iron or steel polished, planished or glanced, per pound,.....	13¼¢
120	" sheet iron or sheet steel, polished, planished or glanced, by whatever name designated, per pound,.....	13¼¢
	Provided, That plate or sheet or taggers iron or steel by whatever name designated, other than the polished, planished or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay ⅛ of one cent per pound more duty than the corresponding guages of common or black sheet or taggers iron or steel,.....	
144	" sheets, plates, wares or articles of iron, steel or other metal enameled or glazed with vitreous glasses,.....	35%
122	" sheets of steel, n. o. p. f. (See Steel Ingots),.....	

SCHEDULE OF DUTIES.

379

PAR.	ARTICLE.	RATE
121	IRON AND STEEL; sheets or plates of iron or steel or taggers coated with tin or lead, or with a mixture of which these metals or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, per pound,.....	1½¢
	Provided, That the reduction of duty herein provided for shall take effect on and after October 1st, 1894. No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.....	
118	“ sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at 3¢ per pound or less, thinner than No. 10 and not thinner than No. 20 wire guage, per pound,.....	7¢
	“ thinner than No. 20 wire guage and not thinner than No. 25 wire guage, per pound,.....	8¢
	“ thinner than No. 25 wire gauge, per pound,.....	11¢
	“ corrugated or crimped, per pound,.....	11¢
	Provided, That all common or black sheet iron or sheet steel not thinner than No. 10 wire guage shall pay duty as plate iron or plate steel,.....	
148	“ shoes, horse, mule or ox, of wrought iron or steel,.....	25%
143	“ shot guns and rifles, combination,.....	30%
143	“ shot guns, breech loading,.....	30%
142	“ shot guns muzzle loading and parts thereof,.....	25%
139	“ side arms,.....	35%
118	“ skelp iron or steel, (See Sheets of Iron),.....	
122	“ slabs, steel, (See Steel Ingots),.....	
129	“ sledges of iron or steel, per pound,.....	1½¢
110	“ spiegeleisen, per ton,.....	\$4.00
145	“ spikes cut, of iron or steel,.....	22½%
148	“ spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel,	25%
152	“ splice bars,.....	25%
143	“ sporting, breech loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing,.....	30%
491	“ sprigs, cut,.....	25%

PAR.	ARTICLE.	RATE
130	IRON AND STEEL ; stays of wrought iron or steel,.....	25%
122	" steel ingots, cogged ingots, blooms, and slabs, by whatever process made ; die blocks or blanks ; billets and bars and tapered or beveled bars ; steamer, crank, and other shafts ; shafting ; wrist or crank pins ; connecting rods and piston rods ; pressed, sheared, or stamped shapes ; saw plates, wholly or partially manufactured ; hammer molds or swaged steel ; gun-barrel molds not in bars ; alloys used as substitutes for steel in the manufacture of tools ; all descriptions and shapes of dry sand, loam, or iron-molded steel castings ; sheets and plates not specially provided for in this Act ; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at 1 cent per pound or less, per pound,.....	$\frac{3}{16}\phi$
"	etc., valued above 1 cent and not above $1\frac{1}{10}$ cents per pound, per pound,.....	$\frac{1}{10}\phi$
"	etc., valued above $1\frac{1}{10}$ and not above $1\frac{3}{10}$ cents per pound, per pound,.....	$\frac{8}{10}\phi$
"	etc., valued above $1\frac{3}{10}$ cents and not above $2\frac{1}{10}$ cents per pound, per pound,.....	$\frac{7}{10}\phi$
"	etc., valued above $2\frac{1}{10}$ and not above 3 cents per pound, per pound.....	$\frac{1}{10}\phi$
"	etc., valued above 3 cents per pound and not above 4 cents per pound, per pound.....	$1\frac{2}{10}\phi$
"	etc., valued above 4 cents and not above 7 cents per pound, per pound,.....	$1\frac{4}{10}\phi$
"	etc., valued above 7 cents and not above 10 cents per pound, per pound,.....	$1\frac{8}{10}\phi$
"	etc., valued above 10 cents and not above 13 cents per pound, per pound,.....	$2\frac{4}{10}\phi$
"	etc., valued above 13 cents and not above 16 cents per pound, per pound,.....	$2\frac{8}{10}\phi$
"	etc., valued above 16 cents per pound, per pound,.....	$4\frac{7}{10}\phi$
151	" steel plates engraved, stereotype plates, electrotypes plates, and plates of other materials, engraved or lithographed, for printing,.....	25%
124	" steel wires, (See Wire),.....	
140	" steels,.....	35%
151	" stereotype plates,.....	25%
134	" stove plates cast of iron n. o. p. f. per pound,.....	$\frac{8}{10}\phi$
155 $\frac{1}{2}$	" stretcher frames for umbrellas and parasols,.....	50%
124	" strip steel, (See Wire),.....	
113	" structural shapes of iron or steel per pound,.....	$\frac{8}{10}\phi$
642	" sulphuret of, iron in its natural state,.....	Free

SCHEDULE OF DUTIES.

381

PAR.	ARTICLE.	RATE
122	IRON AND STEEL ; swaged steel, (See Steel Ingots),.....	
139	" sword blades,.....	35%
139	" swords, sword blades, and side arms,.....	35%
117	" T rails, per pound,.....	1 ⁷ / ₈ ¢
112	" TT columns of iron or steel, per pound,.....	1 ⁰ / ₈ ¢
140	" table and carving knives and forks, valued at more than 4 dollars per dozen pieces, razor and razor blades, wholly or partly finished, scissors and shears,.....	45%
	all other table knives, forks, steel, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives ; also all cooks' and butchers' knives, forks, and steels,	35%
118	" taggers iron or steel, (See Sheets of Iron),	
134	" tailors' irons of iron, n. o. p. f., per pound,.....	1 ⁰ / ₈ ¢
150	" tape needles,.....	25%
121	" terne plates, per pound,.....	1 ¹ / ₈ ¢
121	" tin plates, per pound,	1 ¹ / ₈ ¢
	" tin taggers, per pound,.....	1 ¹ / ₈ ¢
155½	" tips for umbrellas and parasols,	50%
129	" track tools of iron or steel, per pound,.....	1½¢
130	" tubes of wrought iron or steel,.....	25%
155½	" umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal,.....	50%
140	" vegetable knives,.....	30%
144	" wares or articles of iron, steel or other metal, enameled or glazed with vitreous glasses,.....	35%
148	" washers of wrought iron or steel,.....	25%
124	" watch wires, (See Wire),.....	
129	" wedges of iron or steel, per pound,.....	1½c
156	" wheels, for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partially manufactured, and ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, (131), per pound,.....	1¾¢
	Provided, that when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately (G. A. 271, 889),...	
147	" wire nails made of wrought iron or steel,.....	25%

PAR.	ARTICLE.	RATE
123	IRON AND STEEL wire rods, rivet, screws' fence, and other iron or steel wire rods, whether round, oval, or flat or square, or in any other shape, and nail rods, in coils or otherwise, valued at 4¢ or less per pound, per pound,.....	$\frac{1}{4}\%$
"	valued at over 4¢ per pound, per pound,..... Provided, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire,.....	$\frac{3}{4}\%$
124	" wire, round iron or steel, all sizes not smaller than thirteen wire gauge, per pound,.....	$1\frac{1}{4}\%$
"	smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, per pound,.....	$1\frac{1}{2}\%$
"	smaller than sixteen wire gauge, per pound,.....	2¢
"	all other iron or steel wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock and watch wires, whether polished or unpolished, in coils or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above 4¢ per pound, shall pay a duty of,	40%
"	that articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto, 1¢ per pound, per pound,.....	
122	" wrist or crank pins, steel. (See Steel Ingots),.....	
126	" wrought iron for ships, per pound,.....	$1\frac{3}{16}\%$
126	" wrought iron mill cranks, per pound,	$1\frac{3}{16}\%$
126	" wrought iron, mill irons, per pound,.....	$1\frac{3}{16}\%$
146	" wrought iron or steel nails, n. o. p. f.,.....	30%
19	ISINGLASS.....	25%
403	" fish bladders, washed and dried not (S. 14105),	25%
19	" " " advanced beyond washing and drying, by cleaning or scraping, splitting, flattening, rolling and bleaching, etc. (S. 14105),.....	25%
403	" agar agar (G. A. 418, 338, 1821),.....	Free
399	ISTLE, binding twine, made from,.....	Free
268	" cables, cordage and twine, made of (G. A. 1023).....	10%
268	" lariats as cordage (G. A. 1034.).....	10%
496	" or Tampico fiber,.....	Free
283	ITALIAN cloth of wool, worsted, hair of camel, goat, alpaca, or other animals, n. o. p. f., valued at not over 50¢ per pound,.....	40%

SCHEDULE OF DUTIES.

383

PAR.	ARTICLE.	RATE
	ITALIAN CLOTH, valued at over 50¢ per pound,.....	50%
37	IVORY and vegetable ivory buttons, wholly or partially manufactured.....	35%
354	“ and vegetable ivory, manufactures of, or of which ivory or vegetable ivory are components of chief value, n. o. p. f. (S. 9053),.....	35%
40	“ black,.....	20%
354	“ blocks (G. A. 861, 1233,).....	35%
317	“ buttons or of vegetable ivory,.....	35%
320	“ dice, draughts, chessmen, chess balls, billiard, pool and bagatelle balls (G. A. 1831),.....	50%
317	“ imitations (G. A. 417, 1712, 1892),.....	35%
575	“ paintings on in oil, brooches, not jewelry (G. A. 742,.....	Free
519	“ sawed or cut into logs, and not otherwise manufactured (G. A. 861, 1233),.....	Free
519	“ vegetable,.....	Free

J

PAR.	ARTICLE.	RATE
285	JACKETS, made of wool. worsted, etc. (S. 7317, 10736),.....	50%
	JACQUARD patterns (S. 14712), as countable cottons,.....	
338	JADE, precious stones (G. A. 1717), cut, not set,.....	25%
	if set, n. o. p. f.,.....	30%
520	JALAP,.....	Free
313	JAPANESE lanterns (S. 7415),.....	20%
269	" jute rugs, dutiable as jute carpets (G. A. 2052),.....	20%
276	" screens of wood and embroidered cotton, not furniture (G. A. 1901),.....	50%
	" wares, dutiable according to material,.....	
44	JAPAN varnish (S. 2946),.....	25%
341	JAPANNED leather, dressed or undressed, and finished (G. A. 272 ; S. 14090),.....	20%
652	JAPONICA, terra (G. A. 642),.....	Free
568	JASMINE or jasimine, oil of (G. A. 1414),.....	Free
338	JASPER, precious stones (G. A. 1717), cut, not set,.....	25%
	" if set, n. o. p. f.,.....	30%
218	JELLIES of all kinds,.....	30%
102	JET, imitations of (G. A. 1315, 1324, 1353, 1522, 1847),.....	35%
351	" manufactures of, or of which et is component of chief value, n. o. p. f. (S. 6015, 8311, 8919, 9172),.....	25%
521	" unmanufactured,.....	Free
336	JEWELRY, commercially known as, n. o. p. f. (S. 8790 ; G. A. 476, 721, 893, 971, 986, 1005 ; S. 6222, 8155, 9077, 9625, 8608, 9073, 8766, 9676, 8790, 9130, 9027, 14934, 14941),.....	35%
	" imitations of (G. A. 758, 971, 1763, 1309, 1450),.....	
467	JEWELS, used in the manufacture of watches or clocks (S. 14710),..	Free
326½	JEWSHARPS (G. A. 460 ; S. 9685, 5938,).....	25%
683	JOINTS, India lamac'ca.....	Free
113	JOISTS, iron or steel, per pound,.....	10¢
	Joss HOUSE, not a religious institution (G. A. 1265),.....	
522	" light,.....	Free
522	" stick,.....	Free
568	JUGLANDIUM oil,.....	Free
244	JUGS, containing still wine, ginger wine, ginger cordial, and vermouth, no separate or additional duty on,.....	
182½	JUICE, cane or beet, syrups of,.....	40%
533	" lemon, lime and sour orange (S. 9498, 9709),.....	Free
247	" prune and cherry, containing 18% or less of alcohol per gallon,.....	50%

SCHEDULE OF DUTIES.

385

PAR.	ARTICLE.	RATE
	JUICE, otherwise, per gallon (S. 14838.,).....	\$1.80
352	JULEP straws, as manufactures of straw (G. A. 835),.....	25%
470	JUNIPER berries,.....	Free
	“ and elder extracts (G. A. 2453, 1456 ; S. 14731),.....	
568	“ oil of (S. 9944),.....	Free
523	JUNK, old,.....	Free
277	JUTE, all manufactures of, n. o. p. f. (See Flax). (S.10725 14951),.	35%
392½	“ bagging for cotton (G. A. 458, 1170, 1362 ; S. 14657, 14939),.....	Free
424½	“ burlaps,	Free
497	“ butts, unmanufactured or undressed, n. o. p. f.,	Free
392½	“ butts, bagging for cotton made of,.....	Free
277	“ canvas, padding, etc. (G. A. 448, 1129, 1426,	35%
269	“ carpets and carpetings (G. A. 2052),.....	20%
277	“ Dundee, not bagging, for cotton (G. A. 2240),.....	35%
273½	“ hydraulic hose,.....	40%
276	“ laces, edgings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains and handkerchiefs, velvet carpets (G. A. 2123),.....	50%
497	“ rejections, unmanufactured,.....	Free
259	“ rugs as pile fabrics (G. A. 698), if plain,	40%
	“ if colored,.....	47½%
497	“ unmanufactured or undressed, n. o. p. f.,.....	Free
259	“ velours, not bleached or colored,	40%
497	“ waste, unmanufactured, or undressed, n. o. p. f., (G. A. 1638)	Free
267	“ yarn,.....	30%

K

PAR.	ARTICLE.	RATE.
526	KAINITE,.....	Free
321	KALEIDOSCOPES, toys (S. 2386),	25%
58	KALI (S. 6006), per pound,.....	50¢
470	KAMALA (S. 3201),.....	Free
341	KANGAROO skins, dressed and finished (S. 3640),.....	20%
231	KAOKA, coffee substitute (S. 4564), per pound,.....	1½¢
82	KAOLIN, or china clay (S. 5367; G. A. 1772), per ton,.....	\$2 00
524	KELP,.....	Free
110	KENTLEDGE, iron, per ton,.....	\$4 00
491	KERNELS, palm nut,.....	Free
443	KEROSENE oil,.....	Free
	KETTLES, according to chief value,.....	
	KEYS for watches not parts of watches (S. 10010; G. A. 543),.....	
	KID gloves (See Gloves),.....	
341	" skins, dressed and finished,.....	20%
525	KIESERITE,	Free
301	KILTINGS, silk lace (S. 14702),.....	50%
240	KIRSCHWASSER, per proof gallon,.....	\$1 80
60	KISSENGER salts (S. 2271, 9715),.....	25%
281	KNIT fabrics, except wearing apparel valued at not over 40 cents per pound, woolen or worsted (S. 10736, 10817; G. A. 56, 289; S. 14811),.....	35%
	over 40 cents per pound,.....	40%
301	" goods, silk, made up or manufactured wholly or part by tailor, seamstress or manufacturer,.....	50%
284	" goods, caps not dutiable as hats of wool } See Wool) (G. A. 212),	
140	KITCHEN knives,.....	35%
150	KNITTING machine needles,.....	25%
262	KNIT shirts and drawers, cotton,.....	50%
126	" stockings, hose and half-hose,.....	30%
150	KNITTING needles,.....	25%
285	KNIT wearing apparel, woolen or worsted,	50%
140	KNIVES, bowie or hunting knives (G. A. 1487),.....	35%
140	" table, hunting kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', carving, cooks and butchers', all sizes, finished or un- finished (S. 14724, 14809, 14833),.....	35%
38	" pocket or pen, and parts of (S. 14607) (See Cutlery),.....	
52	KREMnitz (white lead), per pound,.....	1½¢
460	KRYOLITH,	Free
526	KYANITE,.....	Free

SCHEDULE OF DUTIES.

387

L

PAR.	ARTICLE.	RATE
SEC. 5.	LABELING and marking of goods (S. 10445, 10637, 10711, 10714),...	
308	LABELS, lithograph (G. A. 769). (See Paper),.....	
311	" printed (S. 4432, 8303),.....	25%
527	LAC dyes, button, crude, seed, shell and stick (S. 6381).....	Free
528	" spirits.....	Free
642	" sulphur,.....	Free
258	LACE aprons, dutiable as wearing apparel (S. 13932),.....	40%
276	" articles made wholly or in part of flax, jute or cotton,.....	50%
276	" collars, cotton (S. 5534; G. A. 2204),.....	50%
276	" cotton (S. 6214, 9184, 10948),.....	50%
276	" curtains, samples of commercial value, not free (G. A. 1246)	50%
177	" gold, silver and metal (S. 10560; G. A. 393),.....	35%
276	" linen, torchon (G. A. 979),.....	50%
301	" silk, articles made wholly or in part of (S. 8754; G. A. 660),.	50%
286	" wool (S. 7621),.....	50%
276	" window curtains, composed of flax, jute or cotton or other vegetable fiber, or of which either, or a mixture, is component material of chief value, n. o. p. f. (S. 2264).....	50%
417	LACES and similar manufactures composed of straw, chip, grass, palm-leaf, willow, osier or rattan, suitable for making or ornamenting hats, bonnets and hoods,.....	Free
286	" made of wool, worsted, hair of camel, goat, alpaca or other animals,.....	50%
276	" Nottingham (G. A. 1124),.....	50%
301	" silk, chief value,.....	50%
276	" composed of flax, jute, cotton, or other vegetable fiber or of which either or a mixture is component material of chief value, n. o. p. f.,.....	50%
263	LACINGS for shoes or corsets,.....	45%
353	" leather.....	30%
302	" silk (G. A. 1637, 1774),.....	45%
44	LACQUER varnish, as spirit varnish (S. 6901), \$1.32 per gallon for the alcohol and,.....	25%
181	LACQUERED wares, wood,.....	25%
529	LACTARINE,.....	Free
603	LACTURICARIUM, as regalia for churches (G. A. 892),.....	Free
285	LADIES' and childrens' apparel, made of wool, worsted, etc.,.....	50%
654	LAHN or LAME,.....	Free
48	LAKE carmine (S. 9033, 11074),.....	25%

PAR.	ARTICLE.	RATE
341	LAMB skins, dressed and finished,.....	20%
353	" coats, etc. (S. 8867, 10324),.....	30%
654	LAME or lahn, tinsel (G. A. 839, 735),.....	Free
40	LAMPBLACK,.....	20%
263	LAMPWICKING, cotton, flax or jute,.....	45%
	LAMPS, according to material of chief value (S. 9004 ; G. A. 824),...	
	" for churches, not regalia (S. 7753),.....	
359	" pocket, for smokers' (S. 6908),.....	50%
684	LANCE wood,.....	Free
177	LANCETS (S. 5011),.....	35%
60	LANOLINE, oil (S. 8061 ; G. A. 575),.....	25%
313	LANTERNS, Japanese, as manufactures of paper (S. 7415),.....	20%
	" magic, according to material of chief value,.....	
101	" magic, slides for (G. A. 596, 856),.....	25%
321	" toy (G. A. 705, 915),.....	25%
225½	LARD, per pound,.....	1¢
177	LARDING needles or pins, manufactures of metal (S. 8995),.....	35%
268	LARIATS, istle cordage (G. A. 1034),.....	10%
679	LAST blocks, rough, hewn or sawed only,.....	Free
315	LASTINGS for buttons. (See Button Forms),.....	10%
181	LASTS, manufactures of wood,.....	25%
680	LATHS,.....	Free
35	LAUDANUM,.....	25%
470	LAUREL berries, crude,.....	Free
60	" oil,.....	25%
86	LAVA tips for gas burners, ornamented,.....	40%
	" " " plain,.....	30%
	" unmanufactured.....	Free
568	LAVENDER, oil of,.....	Free
61	" water, a toilet article,.....	40%
49	LEAD, acetate of, brown, per pound,.....	1¾¢
49	" acetate of, white, per pound,.....	2¾¢
177	" articles of, n. o. p. f.,.....	35%
592	" black, plumbago (S. 6403),.....	Free
41	" chromate of, chrome yellow, per pound,.....	3¢
41	" chromium colors, per pound,.....	3¢
167	" glaziers', per pound,.....	1¼¢
166	" molten and old refuse run into blocks and bars, per pound,	1¢
50	" nitrate of, per pound,.....	1½¢
166	" old refuse run into blocks and bars, per pound,.....	1¢

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
166	LEAD old scrap fit only for remanufacture, per pound,	1¢
165	" ore and dross, per pound,.....	¾¢
	Provided, That silver ore and all other ores containing lead shall pay a duty of ¾ of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States. (See Lead in Pigs) (G. A. 485, 492, 1595),.....	
357	" pencils in wood,.....	50%
358	" pencils not in wood, S. 2517,.....	10%
52	" pigments, per pound,.....	1½¢
166	" pigs and bars per pound (S. 6786. 8580),	1¢
	Provided, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.....	
167	" pipes, per pound,.....	1¼¢
50	" red, per pound,.....	1½¢
166	" scrap, per pound,.....	1¢
	Provided, That in case any foreign country shall impose an export duty upon lead ore dross, etc., and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act,.....	
167	" sheets, per pound,.....	1¼¢
167	" shot, per pound.....	1¼¢
52	" white, per pound.....	1½¢
52	" white, paint or pigment, containing, per pound,.....	1½¢
167	" wire, per pound,.....	1¼¢
358	" colored, for pencils, G. A. 2457,.....	10%
160	LEAF aluminum,.....	40%
160	" Dutch metal,.....	40%
163	" gold (S. 6814),.....	30%
163	" silver and silver powder,.....	30%
184	" tobacco (See Tobacco),	
LEAKAGE and breakage. No allowance on wines and liquors, (S. 7271. S. 8134),.....		

PAR.	ARTICLE.	RATE
340	LEATHER, all n. o. p. f.,	10%
340	" belting or bend,	10%
340	" bend or belting (G. A. 694),	10%
341	" bookbinders' calf skins,	20%
341	" boots and shoes,	20%
341	" calf skins, tanned and dressed,	20%
342	" cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles,	20%
341	" enamelled,	20%
	" gloves (See Kid Gloves),	
341	" japanned, as patent leather (S. 14090),	20%
341	" kangaroo skins, dressed and finished,	20%
353	" manufactures of, or of which leather is component of chief value, n. o. p. f.,	30%
341	" morocco skins for tanned but unfinished,	10%
	oil dressed elk hides (G. A. 2111),	
341	" patent, japanned (S. 14090),	20%
341	" pianoforte, and pianoforte action,	20%
340	" scrap,	10%
341	" sheep and goat skins, dressed and finished,	20%
341	" shoes,	20%
339	" sole,	10%
341	" upper, dressed,	20%
342	" vamps (G. A. 63),	20%
340	" waste, scrap as (G. A. 990),	10%

(Decisions of Board of General Appraisers.)

Leather, albums, mixed materials, G. A.,

11, 68, 250

bead, cases of,

160

buffing,

694

cadet gloves,

1378

cases and traveling clocks as entireties, ...

1308

cases, containing combs, pipes, watches,
and tumblers,

224, 226, 1587, 1592

foot balls of India rubber and,

207

fur plates for lining coats not,

985

gloves,

306, 965, 406, 405, 973

hair curlers, metal and,

259, 924

hand bellows,

926

SCHEDULE OF DUTIES.

391

PAR.	ARTICLE.	RATE.
	LEATHER harness, silver and brass mounted,	1681
	hat bands and shapes,.....	1664
	inkstands, glass, metal and,.....	1684
	japanned calfskin or patent,.....	272
	jockeys, dumb, manufacture of,.....	550
	measuring tapes, flax, metal and,.....	128, 1142
	pipe cases, as smokers' articles,.....	993
	satin and, slippers as shoes of leather,.....	1373
	shoes of wool,	249
	skins, chamois, not finished as,	806
	slippers embroidered with metal,.....	196
	smokers' articles, pipe and cigar cases,...	842, 993
	sweat bands for hats,.....	986
	sword belts,.....	534
	trusses, metal and, as manufactures of,...	1463
	umbrella sticks covered with snake and lizard skins,	1701
313	LEATHERETTE, paper, imitation of leather, as manufactures of paper (S. 7008),.....	20%
328	LEAVES, artificial (See Feathers, suitable for millinery),.....	35%
470	" as drugs,.....	Free
532	LEECHES,	Free
74	LEES crystals of tartar, partly refined,.....	20%
244	LEAKAGE, there shall be no constructive or other allowance for, on wines, liquors, cordials, or distilled spirits,.....	
555	LEMONADE and soda water,.....	Free
568	LEMON grass, oil of,.....	Free
533	" juice and lime juice,.....	Free
533	" juice, fortified (G. A. 604, 1653),.....	Free
568	" oil of (S. 14203; G. A. 999),.....	Free
570	" peel, not preserved, candied, or otherwise prepared,.....	Free
220	" peel, preserved and candied,.....	30%
216	LEMONS in bulk, per thousand,.....	\$1 50
204	" oranges and limes, in packages, per cubic foot of capacity,..	8¢
	" and in addition thereto upon the boxes or barrels contain- ing such oranges, lemons or limes,.....	30%
	" Provided, That the thin wood, so-called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be	

PAR.	ARTICLE.	RATE
	re-imported in completed form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture,.....	
214	LEMONS in packages (G. A. 487, 900),.....	8¢
100	LENSES of glass or pebble, wholly or partly manufactured (G. A. 593, 600, 606, 657, 672, 721, 933),.....	35%
496	" disks for, rough cut or unwrought,	Free
207	LENTILS (G. A. 734, 2641),.....	10%
206½	LETTUCE seed,.....	10%
414	LIBRARIES of persons from foreign countries (See Books),.....	Free
413	" public, books for,.....	Free
SEC. 50	LICENSES to custom house brokers,.....	
470	LICHENS, dried,.....	Free
	LICORICE,.....	
23	" and extracts of, per pound,	5¢
23	" in paste, per pound,.....	5¢
23	" in rolls, per pound,.....	5¢
23	" in other forms (G. A. 746), per pound,.....	5¢
16½	" root, powdered, dutiable as a drug (G. A. 2363),.....	10%
534	" root, unground,.....	Free
225	LIEBIG'S extract of meat (G. A. 834),.	15%
	LIENS for freight (R. S. 2981; S. 15066, 15091),.....	
535	LIFE-BOATS and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life,.....	Free
684	LIGNUM vitæ,	Free
234½	LILY of the valley,	10%
80	LIME, per 100 pounds, including package,.....	5¢
60	" acetate of,.....	25%
10	" borate of, per pound,.....	1½¢
537	" chloride of, or bleaching powder,.....	Free
536	" citrate of,	Free
79	" hydraulic (S. 3517), in bulk, per 100 pounds,.....	7¢
	" " otherwise, per 100 pounds,.....	8¢
533	" juice (S. 9709),	Free
568	LIMES, oil of,	Free
105½	LIMESTONE, unmanufactured or undressed, n. o. p. f., per cubic foot,.....	7¢
106	" n. o. p. f., hewn, dressed or polished,.....	30%
589	LIME, sulphate of, unground,.....	Free

SCHEDULE OF DUTIES.

393

PAR.	ARTICLE.	RATE
198	LIMES in brine as pickles (S. 5190),.....	30%
216	" fresh. See "lemons.".....	
	LINEN. (See Flax, Hemp and Jute),.....	
275	" collars and cuffs, per dozen, 30¢, and.....	30%
275	" shirts and other wearing apparel, n. o. p. f.,.....	50%
273½	" hydraulic hose,.....	40%
268	LINES, cod (S. 9307), as cordage,.....	10%
273	LINOLEUM, figured or plain, valued at not over 25¢ per square yard,.....	25%
	" valued at over 25¢ per square yard,.....	40%
29	LINSEED oil, per gallon,.....	20¢
567	" oilcake,.....	Free
206	" n. o. p. f., per bushel of 56 pounds,.....	20¢
	LINT, according to material,	
35	LIQUID preparations of opium, n. o. p. f.,.....	20%
237 to 249	LIQUORS,.....	
245	" ale, porter and beer, in bottles or jugs, per gallon, but no separate or additional duty shall be assessed on the bottles or jugs,.....	30¢
	" otherwise than in bottles or jugs, per gallon,.....	15¢
242	" bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, per gallon,.....	\$1 00
240	" Benedictine, etc., per gallon (S. 10660),.....	\$1 80
237	" brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, per proof gallon,.....	\$1 80
241	" brandy, spirits, and other spirituous beverages, no lower rate or amount of duty shall be levied, collected, and paid on, than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon,.....	
243	" champagne, and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, per dozen,.....	\$8 00
	" containing not more than one pint each and more than one-half pint, per dozen,.....	\$4 00
	" containing one-half pint each or less, per dozen,.....	\$2 00
	" in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles,	

PAR.	ARTICLE.	RATE
	on the quantity in excess of one quart, at the rate of, per gallon,.....	\$2 50
247	LIQUORS, cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, per gallon,.....	50¢
"	if containing more than eighteen per centum of alcohol, per proof gallon,.....	\$1 80
239	" compounds or preparations, all (except as specified in the preceding paragraph of the chemical schedule re- lating to medicinal preparations, of which alcohol is a component part) of which distilled spirits are a component part of chief value, not specially pro- vided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits,.....	
240	" cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, per proof gallon,.....	\$1 80
238	" gauge or wine gallon of measurement, each and every shall be counted as at least one proof gallon; and the stan- dard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spiritous liquors, imported in casks of less capacity than four- teen gallons, shall be forfeited to the United States: <i>Provided</i> , That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations, " [Proof spirits is that which contains one-half of its volume of alcohol],.....	
"	gauging and stamping of (S. 6055, 9099),.....	
248	" ginger ale or ginger beer,.....	20¢
"	but no separate or additional duty shall be assessed on the bottles,.....	
SEC. 9.	" made or compounded in bond, must pay duty on importa- tion equal to duty on foreign liquors,.....	
246	" malt extract, including all preparations bearing the name and commercially known as such fluid, in casks, per gallon,.....	15¢
"	in bottles or jugs, per gallon,.....	30¢
"	solid or condensed,.....	30¢
249	" mineral waters, all imitations of and all artificial mineral waters,.....	20¢

SCHEDULE OF DUTIES.

395

PAR.	ARTICLE.	RATE
244	LIQUORS still wines, including ginger wine or ginger cordial and vermouth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, per gallon,.....	30¢
"	if containing more than fourteen per centum of absolute alcohol, per gallon,.....	50¢
"	in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, per case,.....	\$1 60
"	and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty per pint or fractional part thereof,	5¢
"	but no separate or additional duty shall be assessed on the bottles or jugs: Provided, That any wines, ginger cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: And provided further, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.	
49	LITHARGE, per pound,.....	1½¢
48	LITHOGRAPHIC crayons, (S. 9738),.....	25¢
21	" ink,	25¢
51	" plates for printing.....	25¢
538	" stones,.....	Free
413	" prints for institutions, etc. (See Books),.....	Free
308	" prints, from either stone or zinc, bound or unbound, (except cigar labels and bands, lettered or blank, music and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, per pound,.....	20¢
308	" on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, per pound,	8¢
308	" prints exceeding eight-thousandths of an inch and not	

PAR.	ARTICLE.	RATE
	exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, per pound,.....	5¢
308	LITHOGRAPHIC prints from either stone or zinc on cardboard or other material, exceeding twenty-thousandths of an inch in thickness, per pound,.....	6¢
	cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, per pound,.....	20¢
308	" if printed in ten or more colors, or in bronze printing. but not including metal leaf printing, per pound,.....	30¢
308	" if printed in whole or in part in metal leaf, per pound,.....	40¢
SEC. 3.	" stones, engraved (S. 5048),.....	20¢
538	" stones, not engraved,.....	Free
	" Decisions of General Appraisers,.....G. A.	
	collection of cards so called books,.... 1083 1723	
	combination pictures,..... 1445	
	fashion plates and picture frames,..... 788 960	
	photograph mounts,..... 339 437	
	pictures permanently attached to paper frames,..... 1444 1708	
	printed matter certain,..... 885	
	prints, boxes made in part of,..... 822	
	prints for "Yule Tide." and other books,	
	German, separately packed,..... 1104, 831	
	prints, oleographs as,..... 260	
	prints, policies insurance,..... 638	
	prints, silver and gilt labels,..... 769	
	prints, tin framed,..... 1718	
	prints, transparent signs..... 845	
	prints, relief pictures, book form,..... 1399	
	prints, relief pictures certain,..... 1387	
	prints, soap wrappers, not as..... 1698	
	prints, trade catalogues as,..... 1395	
539	LITMUS, prepared or not prepared,.....	Free
189	LIVE animals. n. o. p. f.,.....	20¢
540	LOADSTONES,.....	Free
615	LOBSTERS, as shell fish,.....	Free
615	" preserved in vinegar (S. 7080, 10496),.....	Free
177	LOCKS of metal (S. 9978),.....	35¢
672	LOGS and round unmanufactured timber,.....	Free

SCHEDULE OF DUTIES.

397

PAR.	ARTICLE.	RATE.
470	LOGWOOD, as dyewood (G. A. 517),.....	Free
18	" decoctions of, n. o. p. f.,.....	10%
18	" extracts of, n. o. p. f. (G. A. 1425, 1868),.....	10%
59½	LONDON purple,.....	12½%
95	LOOKING glass plate. (See Glass).....	
III	LOOPS, iron. (See Iron.) per pound,.....	10%
98	LOUPES, watchmakers (G. A. 657),.....	40%
	LUMBER. (See Wood),	
	" measurement of (S. 5379),.....	
470	LUPULINE, a crude drug (G. A. 2102),.....	Free
470	LYCOPODIUM (G. A. 523),.....	Free
389	LYE of wood ashes,.....	Free

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PAR.	ARTICLE.	RATE
192	MACARONI, vermicelli, and all similar preparations (G. A. 21; S. 8819),.....	20%
630	MACE,.....	Free
235	" ground, per pound,.....	3¢
568	" oil of (S. 8651; G. A. 843, 1854),.....	Free
352	MACHETE handles, as manufactures of horn (G. A. 1737),.....	25%
264	MACHINE belts, rubber and cotton (S. 3212),.....	35%
283	" blanketing, so-called (S. 625, 3147),.....	40%
	" for separating fiber of sisal grass, not free as a model (S. 9743),.....	
283	" lappings (S. 9548), as manufactures of wool,.....	
S. 13.	MACHINERY, imported, for repair under bond (S. 9566),.....	Free
177	" of steel or iron (S. 8464, 1893),.....	35%
	" parts of, separately packed (S. 1893, 3319, 3855, 8464), according to material,.....	
557	" patterns for, not suitable for use,.....	Free
	" putting up and knocking down, cost of (G. A. 1806), not dutiable),.....	
177	MACHINES, automatic, slot (S. 9158), as manufactures of metal,.....	35%
557	" models of, if unfit for practical use,.....	Free
177	" sewing (S. 1471),.....	35%
	MACKEREL. (See Fish),.....	
541	MADDER (S. 4833, 2074, 3130),.....	Free
541	" Indian, ground or prepared, and all extracts of,.....	Free
	MADRAS muslin, cotton (S. 6007; G. A. 100, 149, 1864.) (See Cotton),.....	
	MAGAZINES. (See Periodicals.) (G. A. 1716),.....	
101	MAGIC lanterns, glass slides for (S. 7473, 10619, 4515, 9539),.....	25%
	" " (S. 7820, 10325, 2569, 10859), according to material,.....	
	" " for colleges, etc. (S. 4515),.....	Free
	" " for Sunday schools (S. 9539), dutiable,.....	
24	MAGNESIA, per pound,.....	3¢
24	" calcined (S. 223, 2738, 7574), per pound,.....	7¢
24	" carbonate of, medicinal, per pound,.....	3¢
	" citrate of (S. 5949, 6291),.....	
24	" medicinal, per pound,.....	3¢
543	" native mineral, carbonate of,.....	Free
24	" sulphate of, or Epsom salts, per pound,.....	1¢
542	" " ".....	Free
77	" fire brick, per ton,.....	\$1 00

SCHEDULE OF DUTIES.

399

PAR.	ARTICLE.	RATE
543	MAGNESITE (S. 5304, 9375),.....	Free
544	MAGNESIUM,.....	Free
177	“ ribbon (G. A. 2663),.....	35%
60	“ chloride of, as chemical compound (S. 8092, 8138),.....	25%
109½	MAGNETIC sand (S. 7126), as iron ore, per ton,.....	40¢
545	MAGNETS (S. 5293),.....	Free
	MAGNUMS, wine imported in (S. 8900), not a violation of law,.....	
684	MAHOGANY wood,.....	Free
	MAIL, importations by,.....	
	“ all importations of dutiable matter prohibited by terms of postal convention, except in Packet Post, or under postal treaties; but the Treasury Department permits the release of such articles when seized by customs officers, upon payment of a fine equal to the duty, unless fraud is suspected,.....	
	“ appraisement of goods (S. 7636),.....	
	“ bees, queen (S. 11015),.....	
	“ books (S. 7856),.....	
	“ books, printed in foreign languages (S. 10364),.....	
	“ Canada, under postal convention (S. 8726),.....	
	“ cigars (S. 9216),.....	
	“ coins (S. 7281),.....	
	“ collection of duties on (S. 7911, 9395),.....	
	“ consular authentication of (S. 10439),.....	
	“ dutiable articles (S. 8597),.....	
	“ engravings, etchings and photographs (S. 6857, 8438),.....	
	“ envelopes (S. 5852),.....	
	“ for foreign missions in U. S. (S. 6139),.....	
	“ gold dust (S. 7418),.....	
	“ jewelry (S. 7281),.....	
	“ ministers, foreign, or consuls (S. 3554, 10713),.....	
	“ phonograph cylinders (S. 10105),.....	
	“ postage stamps (S. 8657),.....	
	“ precious stones (S. 7281, 7742),.....	
	“ sealed packages suspected to contain dutiable goods (S. 7222, 7239),.....	
	“ unclaimed (S. 6611),.....	
	“ unsealed packages (S. 7239),.....	
190	MAIZE,.....	20%
684	MALACCA joints, Indian, not further advanced than cut into suitable lengths for the manufactures into which they are to be converted,.....	Free

PAR.	ARTICLE.	RATE
181	MALACCA whipstocks (G. A. 1702),.....	25%
135	MALLEABLE iron, castings of, n. o. p. f. (S. 6774, 8180), per pound, ..	10¢
191	MALT, barley (S. 4742),.....	40%
246	" extract, in casks, per gallon,.....	15¢
246	" " in bottles or juga, per gallon,.....	30¢
246	" " solid or condensed (G. A. 358),.....	30%
246	" " Hoff's (G. A. 358),.....	
326½	MANDOLINS as musical instruments (S. 10829, 10938),.....	25%
546	MANGANESE, oxide and ore of (S. 2915, 3410, 4114, 7273, 8429, 9954),...	Free
546	" recovered (S. 8429),.....	Free
109½	MANGANIFEROUS iron ore (S. 3931, 4114), per ton,.....	40%
SEC. 3.	MANGAN metal (S. 8746),.....	10%
611	MANGEL-wurzel seed, n. o. p. f.,.....	Free
	MANIFEST, clerical errors. (See Clerical Errors),.....	
	MANIFESTS, fees, for etc. (S. 10247, 7203, 6793, 5810, 8220, 7351).....	
	MANICURE sets, dutiable according to component of chief value (S. 9239),.....	
	MANIKINS (S. 3831, 10184), according to material,	
399	MANILLA twine, not exceeding 650 feet to the pound,.....	Free
268	" cables, cordage and twine made of,.....	10%
497	" unmanufactured or undressed, n. o. p. f.,.....	Free
547	MANNA,.....	Free
108	MANTELS, slate,.....	20%
SEC. 3.	MANUFACTURED articles, not otherwise provided for, non- enumerated,	20%
SEC. 9.	MANUFACTURING bonded warehouse. (See Warehouses.) (S. 7227, 9753),	
SEC. 4.	MANUFACTURES, component material of chief value,.....	
SEC. 24.	" convict labor products of prohibited,.....	
SEC. 19.	" of the United States, exported and returned,.....	Free
SEC. 4.	" similitude clause, when dutiable under two rates, the highest must be paid,.....	
500	MANURES, and all other substances expressly used for (S. 4210, 6264, 7452, 7764, 8138,).....	Free
548	MANUSCRIPTS (S. 1654, 3497, 3515, 6067),.....	Free
575	" water color designs not, but paintings (G. A. 879),.....	Free
182½	MAPLE sugar (S. 9958; G. A. 815, 828),.....	40%
SEC. 3.	" syrup (S. 10425; G. A. 815, 828),.....	20%
311	MAPS and charts, as printed matter,.....	25%
413	" for schools, societies, etc.,.....	Free
412	" for use of the United States,.....	Free

SCHEDULE OF DUTIES.

401

PAR.	ARTICLE.	RATE
410	MAPS printed more than twenty years,.....	Free
240	MARASCHINO, a spirituous beverage (G. A. 820), per gallon, no additional duties for bottles,.....	\$1.80
103	MARBLE, of all kinds in black, rough, or squared only (S. 3586, 6303, 5279, 7500, 9149), per cubic foot,.....	50¢
105	" manufactures of, n. o. p. f. (2568, 6249, 2706, 7254; S. 8796, 9387, 9228, 9658, 3858, 7500, 7072; G. A. 392, 478, 481, 773, 817, 1071, 1135, 1191, 1240, 1433, 1717, 1753, 1762, 1907),...	45%
104	" mosaic cubes, per cubic foot (S. 9387, 10497; G. A. 392, 10897, 11035),	85¢
105	" onyx manufactures of (G. A. 1753, 1907),.....	45%
104	" paving tiles, per cubic foot (S. 4495, 3586),.....	85¢
104	" sawed, dressed or otherwise, per cubic foot (S. 5279, 13935),..	85¢
104	" slabs, (no slab to be computed at less than one inch in thickness), per cubic foot,.....	85¢
575	" statuary,.....	Free
686	" works of art, altars for churches free as (G. A. 1762),	
321	MARBLES, toys, of whatever material composed (S. 3264, 3821; G. A. 851(, after January 1, 1895),.....	25%
	MARDI GRAS, costumes, not regalia (S. 9551),.....	
456	MARINE coral, uncut and unmanufactured,.....	Free
336	" jewelry,.....	35%
351	" manufactures of,.....	25%
SEC. 5.	MARKING, stamping, branding, etc., imported goods not marked, stamped or branded, to be refused delivery (10445, 10637, 11128, 10711, 10714, 10842, 11320, 10832, 11293, 11899, 12065, 11802, 11749, 11906, 11468, 11653, 11761, 11801, 11898, 12759, 12485, 12395, 12273, 13023, 13042, 13142, 14089),	
549	MARROW, crude,.....	Free
61	" prepared for toilet use,.....	40%
550	MARSHMALLOWS (S. 3225),.....	Free
183	" confectionery,	35%
355	MASKS, composed of paper or pulp,.....	25%
	" others, according to material,.....	
177	" wire, (S. 6626), not toys,.....	35%
	" wool, chief value (S. 9687), as manufactures of wool,.....	
683	MATCH blocks (S. 3411, 5307),.....	Free
	" boxes as coverings (S. 7886, 8350, 10333, 11081, 6446; G. A. 54, 524, 853, 860, 1244, 1247, 1251),.....	
325	MATCHES, friction or Incifer, of all descriptions (S. 5900, 6081, 5912, 6283, 6446),.....	20%
	" cannot be entered in bond, (S. 62 83).....	

PAR.	ARTICLE.	RATE
	MATHEMATICAL instruments. (See Philosophical.),.....	
	MATELASSE cloth (S. 7295), as manufactures of wool,.....	
485	MATTINGS, Chinese,.....	Free
SEC. 3.	" made of bast, not manufactures of vegetable fiber, (G. A. 1510),.....	20%
485	MATTING, floor, manufactured from round or split straw jute, (S. 7237, 8143),.....	Free
354	" made of cocoa fiber or rattan (S. 3635),.....	20%
356	MATS, made of cocoa fiber or rattan (S. 1050 ; G. A. 708),.....	20%
296	" made of carpeting, composed wholly or in part of wool, n. o. p. f., subject to duty on like carpets or carpeting,	
277	" made of Mexican grass (G. A. 1054),.....	35%
296	" made of sheep skin (G. A. 298), as wool,.....	
561	MATTRESS makers' needles, as hand sewing needles (G. A. 1804),	Free
332½	MATTRESSES, hair curled, suitable for,	10%
	" according to material of chief value (S. 4797, 9052),.....	
558	" moss, seaweed and other vegetable substances, for,	Free
190	MEAL, corn,.....	20%
SEC. 3	" cotton seed, unenumerated manufactured article (S. 11004),	20%
	" locust bean, unenumerated manufactured article (G. A. 1583),.....	20%
190	" oat,	15%
193	" rice, which will pass through a No. 12 wire sieve, per pound,	¼¢
	MEASUREMENT of boxes for oranges and lemons (G. A. 487, 1200),	
	" of sardine boxes (G. A. 321),.....	
277	MEASURING tapes (G. A. 128, 309, 324, 924, 1142; S. 12370), as manu- factures of flax,.....	35%
275½	" tapes, tapes designed for use in the manufacture of,.....	25%
225	MEAT, extract of (S. 7057),.....	15%
225¾	" dried turtle, as prepared (G. A. 2364; S. 14606),	20%
224½	" in carcasses, dressed (S. 2325), fresh beef, mutton or pork,...	20%
225¾	MEATS of all kinds, prepared or preserved, n. o. p. f. (S. 7361, 8533, 9636),.....	20%
177	MECHANICAL figures, metal (S. 10751, 2985, 10654),.....	35%
303	MECHANICALLY-GROUND wood pulp,.....	10%
17	MEDALLIONS (S. 2849, 5146), metal,.....	35%
	MEDALS, n. o. p. f., according to material,.....	
426	" old, if produced before 1700,.....	Free
551	" of gold, silver or copper, such as trophies or prizes (G. A. 1799, 2159; S. 6566, 9987, 10542, 10930, 10934),.....	Free
	" religious, not free (G. A. 160, 192, 425, 429, 1611),.....	
470	MEDICINAL drugs, vegetable, crude and not edible,.....	Free

SCHEDULE OF DUTIES.

403

PAR.	ARTICLE.	RATE
63	MEDICINAL or medicated soap,.....	35%
58	" preparations, including medicinal proprietary and coal tar preparations of which alcohol is a component part, or in the preparation of which alcohol is used, n. o. p. f., per pound (G. A. 2652),.....	50%
	Provided, That no such preparation shall pay less than (S. 6837, 8503, 8504),.....	25%
59	" preparations, n. o. p. f.,.....	25%
	(Decisions by Board of United States General Appraisers.)	
	Medicinal preparations, acetanilid, G. A.,.....,	553
	albespeyres plasters,,.....	619
	aristol,.....	608
	atropine,.....	747
	binitro toluole,.....	140
	carica papaya, vegetable pepsin,.....	633, 1853
	certain cherry juice, not,.....	1183
	chloral hydrate,.....	495
	conciine,.....	676
	crude cocaine, not,.....	1531
	cumarin, not,.....	1566
	Fernet bitters,.....	109, 940
	ferro mangan, alcoholic,	1457
	hydrastine, hydrochloratepepton, etc., ...	1347
	hydrobromic ether not, but ether,.....	1232
	hyoscyamus,.....	560
	juniper and elderberry extract, alcoholic,	1456
	lactarium not,.....	892
	mercury, sulphate of,,.....	1347
	naphthol sulpho acid,.....	141
	paraffin molle and neutraline,.....	S. 875, 1604
	peptonized beer as,	1439
	pilocarpine nitrate and murlatic,.....	1563
	plasters, felt, corn or bunion,	1314
	Roborans anconite and belladonna plasters,.....	1187
	various,.....	886
	veratrine,.....	1566
553	MEERSCHAUM clay, unmanufactured (S. 3850),.....	Free
359	" pipes and pipe bowls,.....	50%

PAR.	ARTICLE.	RATE
182½	MELADA and concentrated melada,.....	40%
207	MELONS, dutiable as vegetables (S. 9100),	10%
206½	" seed of (S. 5897),.....	10%
313	MEMORANDUM books of paper, coated with silicate, and accom- panied with pencils, dutiable as manufactures of paper, as entireties (S.14265),.....	20%
102	MEMORIAL paintings on glass (G. A. 816), not free,.....	35%
	" tablets by American artists, if work of art (G. A. 773),.....	Free
335	MEN's hats of fur of rabbit, beaver etc.,.....	40%
59	MENTHOL (S. 4963), as a medicinal preparation,.....	25%
	MERCHANDISE subject to duty on each subsequent importation (S. 9461) (Article 909; Regulations of 1892),	
	" of value under \$100 (S. 6183), no certified invoice required,	
SEC.23	" imported into the United States, deemed and held to be property of person to whom consigned. Bills of lading consigned to order and endorsed by con- signor, holders of shall be deemed consignee thereof,	
	MERCURY (See Quicksilver),.....	
	MERRY-GO-ROUND, not a tool of trade (S. 2448),	
240	MESCAL (a liquor) (S, 2448), per gallon,	\$1 80
144	METAL articles, sheets or plates enameled or glazed with vitreous glasses,	35%
	(Decision of General Appraisers.)	
	Metal, aluminum-bronze powder, G. A.,.....	1036
	aluminum field-glasses,	927
	andirons, not statuary,.....	1420
	antimony,	736
	armor cloth,	362
	artificial flowers of,	647
	atomizers, glass and,.....	1396
	bathing chairs of wood and,.....	670
	beads strung on wire,	51, 665
	beet sugar machinery,	962
	bicycles, steel billets for,	1453
	not free but manufactures of,	964
	bicycle rims,.....	889
	bicycle tubes,	483, 908
	bicycle wheels,.....	1970, 271
	black taggers, iron and steel,	430, 906

SCHEDULE OF DUTIES.

405

PAR.	ARTICLE.	RATE
	METAL, bodkins,	237
	boiler flues, ribbed,.....	931
	boiler plate shearings,.....	639
	boilers, tea and coffee pots, not hollow- ware,.....	105
	bottles, cut glass, tops of,	1223
	boxes containing confectionery,.....	1092
	boxes containing collar buttons,.....	907
	boxes containing mourning pins,.....	976
	bracelets, children's, manufactures of, ...	1516
	braids,	644
	braids, part straw, for hats,	653
	brass bushings for watches,	955
	brass chains,.....	101
	brass heel plates,.....	187
	brass, red,.....	360
	brass, so-called, not,.....	1533
	brass tubes and lenses,.....	802
	brass weights and scales, not toys,	1515
	brass wire,.....	255
	breech-loading shot guns, imported, 'in parts,.....	223, 707, 1932
	breech-loading shot guns, two sets bar- rels,	1706
	bronze Barbiddine, not statuary, 727; statuary,	581
	bronze powder, so-called,	991, 1036, 1460, 148
	buckles, certain,.....	893, 1098, 1099
	buggy or hansom cab,.....	331, 700
	bullion, bar silver, paper weight, as,	913
	bullion, chasubles, ornamented with,.....	393
	bullion, trimmings, claimed to be duti- able.	758
	bull-eye lanterns, not toys, but manu- factures of,.....	1895
	buttons, brass,.....	1142
	glass and,	891, 1714
	candelabra, not free,.....	859, 1440, 1742

PAR.	ARTICLE.	RATE
METAL	card clothing, steel wire and copper wire for,.....	1479, 1790
	castings, iron, ond steel, what constitute,	1410, 1471
	cast iron carriage bolts and steps,.....	77, 1483
	cast iron floor plates,.....	536
	cast iron propeller,.....	987
	cast iron stoves,	903
	chains, watch,	384, 600, 385, 953, 955, 1309, 1450
	chromatic pitch pipes,.....	36
	cigar cutters as smokers' articles,.....	1405
	clocks, china cases,	781
	clock faces enameled on copper,.....	697
	clocks, not dutiable by specific enumera- tion,	726
	clocks, onyx cases,.....	897
	coaching watches,.....	531
	cold rolled steel in strips,	655
	combers' needles,	765
	compasses, not toys,.....	1529
	compasses, plated and gilt,	243
	composition in sheets, certain foil,	1485
	copper sheets, rolled,	1715
	corset clasps not japanned ware,	489
	corset steel,	739
	cotton and steel beaded gimps,	1673
	cotton cloth embroidered with,.....	1243
	crosses and wreaths,.....	647
	crucifixes, wood and,	701
	cup, silver, not free as prize medals,	1738
	dental ophthalmic mirrors,.....	932
	dies, not electro or stereotype plates,.....	1534
	dress steels, cotton and,.....	1491
	dumb jockeys,.....	550
	Dutch, in leaf, size of packages,	1777
	earthenware statues and vases in part of,	1240
	embroidery hooks,.....	745
	embroidered slippers,.....	196, 319

SCHEDULE OF DUTIES.

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PAR.

ARTICLE.

RATE

METAL	enameled filters and funnels,	898
	enameled in two colors,	1530
	enameled, mottled, not two colors, ..	1919
	enameled paintings on copper,	825, 1688
	files, length of,	1482
	flat wire,	276
	flitters, not bronze powder, but manufactured of,	991
	flutes, piccolos, etc., not,	839
	forgings, gun springs, locks and others,	218, 241
	galloons,	758
	graphoscopes,	52
	gun barrels,	808, 1383, 1706, 1709
	guns, muzzle loading shot, manu- factures metal,	174
	hair curlers and crimpers,	259, 924
	hair and hat pins, see "pins" and "jewelry"	
	hand bellows,	926
	hansom cab,	331
	harness mounted with,	1681
	hooks, swivels, etc., not jewelry also japanned,	863, 1020
	horse shoe nails and blanks,	1499, 1622
	influenz machines,	1337
	inkstands, glass, leather, and,	1684
	jewsharps,	460, 737, 1895
	keys for sardine boxes, not free but manufactures of,	1890
	knitting machines separately packed,	693, 1410
	lace, cotton, worsted and,	1676
	lace, limacon, gimps, etc.	210
	lace, part silk,	1307

PAR.	ARTICLE.	RATE
	METAL lame, garlands for Christmas trees and unmanufactured,.....	839; S. 1548
	lamps for churches, not free,	1277
	lamp shades, silk, lace and,.....	824
	larding needles,.....	1527
	lecturns for churches, not free,.....	1282
	lighthouse equipments, not for ves- sels,.....	246
	lined glass beads, manufactures of,	1494
	magazines of, for matches,.....	821
	magic lanterns,.....	48, 705, 915
	mantel borders of,.....	1614
	match boxes,.....	1251
	measuring tapes, part.....	128, 309
	mechanical toys and singing bird in cage.....	238, 304
	medals,	25, 160, 192, 425, 429, 1611, 1758, 1738, 1799
	metronomes, wood and,	35, 675, 1535
	missal stands and ostensorium,.....	938
	models, fire alarm telegraph,.....	1076
	models, printing machine, not free as,	1263
	music boxes, when toys and when manufactures metal,.....	501, 526, 1446
	musical instruments; see "musical instruments".....	
	muskets converted into shot guns, not muskets but manufactures of,	1920
	nail cleaners, bone and,.....	904
	nail rods, etc.,.....	1480
	necklace, clasps, imitation precious, not jewelry,.....	1763
	neck ties, clasp, affd.....	83
	nets and fringes, cotton and imita- tion,.....	1477
	nickel plated zinc in sheets, affd.,..	78

SCHEDULE OF DUTIES.

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PAR.

ARTICLE.

RATE

METAL olive oil machines, not philosophical instruments, but manufactures of,.....	1765
opera glasses; see "opera glasses"..	
orchestrions,.....	812
ornaments, jet pins; see "pins" and "jet"	
paragon wire and ribs for umbrellas,	1462, 1632
parts of bedsteads, not furniture of wood,	1204
pendulum wire,.....	709
penholders and pencils combined,.	841
pincers and pliers,	23
pistols, muzzle loading, as side arms,.....	1696
plates, A. B. C., as toys,.....	902
pocket books,	865
post horns,.....	1662
pulley blocks, not castings or forgings,.....	1451
purse trimmings,	409
quotations, as new type,.....	1649
rivets and studs, steel,	928
rods, stubs, steel and wire, 5 and 6 w. g.....	678, 5544
rolled charcoal iron,.....	680
rosaries,.....	811, 833
scales and weights, brass, not toys,.	1515
scissors, steel,.....	415
scrap iron,	206
shaft for foreign vessels,.....	579
shank steel,	654
ship's log as manufactures of,.....	925
silver and lead in ore, see "ore".....	
silver mounted scent bottles not jewelry, but manufactures of,.....	1005, 1882
statuary, see "statuary".....	
sticks for umbrellas, heads of	701

PAR.	ARTICLE.	RATE
	METAL stoppers for bottles,.....	1541
	straw-colored steel strips,.....	709
	structural shapes of iron,	536, 1484
	surgical instruments,.....	666
	table covers, part,.....	276, 285, 643
	telegraph cable,	681
	tempered steel card clothing,.....	1479
	thread-cordonnet as,.....	1523
	thread, so-called tinsel,.....	735, 1519, 1780
	thread, sword belts trimmed with,. .	534
	thumb tacks,.....	1549
	tin foil,.....	1173, 1697
	toy rings and mirrors plated,,.....	17, 971
	trimmings, galloons, etc.,.....	758, 1148
	trusses, leather and,.....	1463
	Turkish muskets,.....	1633
	type lead in ,.....	1458
	vases, china, bronze, mounted,.....	711
	vehicles, various kinds manufact- ures metal,	1734
	Venetian mosaics,.....	685
	violin strings, gut and,	1655
	watch keys,	543
	watch openers, not knives,	1767
	wire bands holding bundles iron rods,.....	1589
	wire netting, iron,.....	1803
	wire rope,	214, 313, 663, 728
	wrought iron tubes,.....	1631
	zithers,.....	555
160	Metal bronze in leaf,.....	40%
452	" composition, copper component material of chief value, n. o. p. f.,	Free
159	" Dutch, clippings from,.....	10%
160	" " in leaf (G. A. 1777),.....	40%

SCHEDULE OF DUTIES.

411

PAR.	ARTICLE.	RATE
177	METAL manufactured articles and wares of, n. o. p. f., composed wholly or in part of, whether partly or wholly manufactured (S. 8541, 8599, 9253),.....	35%
159	" sheathing, fit only for remanufacture,.....	10%
144	" sheets, enameled or glazed,.....	35%
162	" threads of gold, silver or other metals, n. o. p. f. (S. 6042, 6294),.....	25%
171	" type, on the lead therein, per pound,.....	¾¢
159	" yellow, fit only for remanufacture,.....	10%
161	" yellow or sheathing copper, chief value and not made in part of ungalvanized iron,.....	20%
SEC. 3.	METALLIC arsenic (S. 2945, 3168),.....	10%
168	" pens, except gold pens, per gross,.....	8¢
170	" pins, including solid and glass-headed pins,.....	25%
160	METALLICS or FLITTERS. (See Bronzes),.....	30%
326½	METRONOMES (S. 10257; G. A. 35, 675, 1535),.....	25%
390	MEXICAN asphaltum (S. 4867),.....	Free
"	dollar (S. 3290, 7519, 8450, 3571).....	Free
"	lottery tickets (S. 10997),.....	
"	onyx (S. 9228, 2306), as "marble",.....	
"	ores, transportation of (S. 9492),.....	
"	subsidy certificates (S. 8665),.....	
"	wools, mixed (S. 7384),.....	
	MEZAZOTHS, manuscripts (S. 3497), in brass cases,.....	
167¾	MICA (S. 2676, 10475),.....	20%
	MICROSCOPES (S. 5977, 6597, 10793), according to material of chief value	
102	" slides for (S. 10793), as manufactures of glass,.....	35%
625	" specimens of natural history for (S. 3958), if not for sale,....	Free
59	MILAN plasters (S. 6915),.....	35%
	MILITARY costumes, not regalia (G. A. 1759),.....	
277	" paddings, jute (S. 6537),.....	35%
"	sashes, not wearing apparel (G. A. 1039),.....	
553	MILK, fresh,.....	Free
SEC. 3.	" foods (S. 6926),.....	20%
513	" of India rubber,.....	Free
196	" preserved or condensed, including weight of packages, per pound,.....	2¢
196	" sugar of, per pound,.....	5¢
126	MILL cranks, wrought iron, per pound,.....	1 10¢
SEC. 3.	" feed (S. 4235),.....	20%
126	" irons, wrought iron, per pound,.....	1 10¢

PAR.	ARTICLE.	RATE
154	MILL saws, per linear foot,.....	10¢
638	" stones and burr stones (G. A. 791),.....	Free
206½	MILLET seed (S. 5516, 2093),.....	10¢
328	MILLINERY ornaments, feathers, flowers, birds, etc. (G. A. 31, 1019, 1428, 1470),.....	35¢
225¾	MINCEMEAT (S. 8533),.....	20¢
543	MINERAL carbonate of magnesia (S. 5304),.....	Free
60	" grease (S. 10651; G. A. 235), distilled oil,.....	25¢
60	" oil (S. 7396), distilled oil,.....	25¢
51	" orange, per pound,.....	1¾¢
48	" paints (S. 6184),.....	25¢
555	" salts of natural mineral waters, obtained by evaporation when accompanied by certificate, showing that they are not artificially prepared, and are product of a designated mineral spring,.....	Free
86	" or earthen substances, articles composed of, n. o. p. f. plain,.....	30¢
86	" " " " " decorated,.....	40¢
351	" teeth, as manufactures of spar (G. A. 462),.....	25¢
555	" waters, all not artificial, when accompanied by certificate, showing that they are not artificially prepared, and are product of a designated mineral spring (S. 7638, 7023, 9284, 7191, 3148, 5115, 7417, 7128, 10772, 10861, 11428),.....	Free
555	" waters, bottles and jugs containing (S. 10772; G. A. 356),.....	Free
249	" waters, artificial and imitations of natural,.....	20¢
668	" wax (S. 6258),.....	Free
313	MINIATURE theatres of, paper (S. 1825),.....	20¢
556	MINERALS, crude, not advanced in value or condition by refining, grinding or other process of manufacture, n. o. p. f. (S. 5972; G. A. 337),.....	Free
SEC. 3.	" advanced in condition (G. A. 1058),.....	20¢
625	MINERALOGY, specimens of. (See Specimens),.....	Free
	MINERS' hats, resin and wool, as "manufactures of wool" (G. A. 1760),.....	
325	MINING explosives, valued at not over 20¢ per pound,.....	5¢
"	" " valued at over 20¢ per pound,.....	8¢
217	MIRABELLEN plums, dried (S. 2670), per pound,.....	1½¢
60	MIRBANE oil (S. 6045; G. A. 1441), essential oil,.....	25¢
107	MIRRORS, not exceeding in size 144 square inches, with or without frames or cases (S. 5012, 5455, 5476, 9958),.....	35¢
SEC. 4.	MIXED goods, n. o. p. f., pay highest rate at which component material of chief value is dutiable (U. S. S. Court, 135 U. S., p. 237; S. 13650),.....	
39	MIXTUEWRES, medicinal. (See Medicinal Preparations).....	
356	MOCK jewelry (S. 3099, 3288, 5161, 6050, 6222, 6245, 7305),.....	35¢

SCHEDULE OF DUTIES

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PAR.	ARTICLE.	RATE
557	MODELS of invention, and other improvements in the arts, including patterns for machinery; but no article shall be deemed a model or pattern which can be fitted for use otherwise (S. 253, 612, 1767; G. A. 1145, 1165, 1263),	Free
301	MOHAIR and silk laces (G. A. 1219),	50%
279	" flocks as wool flocks (G. A. 1553),	20%
315	" for buttons. (See Button Forms),	10%
	MOISTURE, increase of weight of imported merchandise (S. 10204),	
	" in iron ore (G. A. 13),	
	" in wood pulp (G. A. 459, 632),	
557½	MOLASSES testing not above 40 degrees polariscope test, and containing 20 per cent. or less of moisture,	Free
182½	" and concrete and concentrated molasses,	40%
88	MOLDED glass and glass bottles. (See Glass),	
	MOLDS, button, according to material,	
638	MOLDING sand (S. 8546),	Free
86	" of plaster of Paris (S. 9604),	30%
498	MOLDS, gold beaters',	Free
177	" cast iron, as manufactures of metal (G. A. 1471),	35%
	" lunar caustic (S. 337),	
	MONOGRAM towels and other articles of linen (S. 10563.) (See Cotton),	
603	MONSTRANCE (regalia) (S. 3745),	Free
562	MONTHLY publications in stiff covers, not free as periodicals (S. 6365),	
106	MONUMENTAL stone, except marble, n. o. p. f., hewn, dressed or polished,	30%
105½	" or building stone, except marble, unmanufactured or undressed, n. o. p. f., per cubic foot,	7¢
106	MONUMENTS, blocks of polished granite for (G. A. 1134),	30%
206½	MOON seed (S. 3451) as poppy seed,	10%
60	MOOR salt (S. 8707),	25%
	MOOSE head, mounted (S. 10446), as specimen of natural history,	Free
	MOPS, according to material of chief value,	
287	MOQUETTE carpets, figured or plain (G. A. 628),	40%
	" for upholstering purposes, as manufactures of wool (S. 7094),	
	MOREENS, worsted dress goods (G. A. 577), as manufactures of wool,	
341	MOROCCO, skins for, tanned but unfinished (G. A. 992, 1743; S. 7862),	10%
25	MORPHIA, or morphine, and salts of, per ounce,	50¢
215	MORPHINE, and salts of, per ounce,	50¢
134	MORTARS, cast iron, per pound,	15¢

PAR.	ARTICLE.	RATE
136	MORTARS, coated, glazed or tinned, per pound,.....	2¢
83	" common stoneware,.....	20%
104	MOSAIC cubes of marble, per cubic foot (S. 1448, 2624, 10620, 10497, 10897),.....	85¢
78	MOSAICS, earthenware, as paving tiles (S. 13907, 4909),.....	25%
78	" marble, as paving tiles (G. A. 2054; S. 1448, 9387, 10497; G. A. 392),.....	25%
102	" glass, pieces for (G. A. 1370, 1848),.....	35%
264	MOSQUITO net (S. 9184, 10256),.....	35%
558	MOSS, seaweeds and vegetable substances, crude or unmanufactured, n. o. p. f.,.....	Free
	" dried (S. 13722, 4924, 9349, 2518),.....	
470	MOSSES as drugs,.....	Free
354	MOTHER-OF-PEARL, manufactures of, or of which mother-of-pearl is component of chief value, n. o. p. f.,.....	35%
354	" slabs for knife handles (G. A. 2247),.....	35%
	MOUSSELINE-DE-LAINE (woolen dress goods) (S. 7331),.....	
353	MOUNTED heads (G. A. 31, 855, 1677), as manufactures of fur,.....	30%
591	MOWERS and agricultural implements (See Plows),.....	Free
	MULLS as countable cottons (G. A. 149, 1472, 1599),.....	
	MUFFLERS, woolen (G. A. 359; S. 10864), as "wool wearing apparel,".....	
85	MUGS (S. 6578, 6610, 8396), as decorated earthenware,.....	35%
148	MULE shoes, wrought iron or steel,.....	25%
279	MUNGO, wool,.....	20%
541	MUNJEET,.....	Free
371	MURIATE of ammonia (S. 1896), or sal ammoniac,.....	Free
58	" of apomorphia (G. A. 1937), per pound,.....	50¢
595	" of potash,.....	Free
	MUSEUM, when admission fee is charged, not entitled to free entry (S. 9009),.....	
198	MUSHROOMS, prepared or preserved in tins, jars, bottles or otherwise (S. 1408; G. A. 1634),.....	30%
SEC. 3.	" spawn of (S. 6342, 5714),.....	20%
413	MUSIC, if specially imported, not more than two copies,.....	Free
410	" if printed more than twenty years,.....	Free
409	" and books in raised print for the blind,.....	Free
411	" books in the German language (G. A. 1703, 1400),.....	Free
311	" in sheets or bound (S. 3503),.....	25%
311	" paper (S. 4991),.....	25%
	" stands (S. 9370), according to material,.....	

SCHEDULE OF DUTIES.

415

PAR.	ARTICLE.	RATE
26½	MUSICAL instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes (G. A. 35, 36, 60, 403, 433, 436, 451, 499, 480, 501, 667, 706, 762, 764, 768, 812, 830, 905, 978, 971, 980, 1003, 1446, 1535, 1699, 1770),.....	25%
326½	" boxes (S. 10941, 11058, 11083; G. A. 403, 501, 1446),.....	25%
	" bird cages (S. 3255), not a musical instrument,.....	
	" decanters (S. 6355), not musical instruments,.....	
559	MUSK, crude, in natural pods (S. 5646),.....	Free
142	MUSKETS and parts thereof (G. A. 1929, 1633),.....	25%
	MUSLINS, cotton (S. 6349, 10512.) (See Cotton),.....	
234	MUSTARD, ground, preserved or prepared, in bottles or otherwise,	25%
198	" French (S. 5809, 6280), as sauce,.....	30%
60	" oil (S. 8487, 9859),.....	25%
611	" seed, n. o. p. f.,.....	Free
198	" sauce (S. 6280),.....	30%
224½	MUTTON, n. o. p. f., fresh,.....	20%
142	MUZZLE-LOADING shot guns, and parts thereof (G. A. 174, 1920),....	25%
139	" pistols as side arms (G. A. 1696),.....	35%
177	MUZZLES, wire, for bottles (S. 9488),.....	35%
443	MYRBANE, oil of (S. 6045),.....	Free
560	MYROBOLAN (S. 5529),.....	Free
684	MYRTLE sticks. (See Bamboo),.....	Free
668	" wax (S. 7426),.....	Free

N

PAR.	ARTICLE.	RATE
123	NAIL rods, iron or steel (G. A. 678, 1480, 1544, 1622), valued not over 4¢ per pound,.....	10¢
	valued at over 4¢ per pound,	¾¢
	NOTE.—All round rods smaller than No. 6 to be classed as wire.....	
177	NAILS, brass and brass headed, as manufactures of metal (S. 6361)	35%
86	“ china or porcelain headed (S. 8066; G. A. 386, 622), plain,....	30%
86	“ “ “ “ if decorated,	40%
177	“ copper, manufactures of metal,.....	35%
145	“ cut, iron or steel,.....	22½%
146	“ hob,.....	30%
146	“ horse-shoe,.....	30%
177	“ metal, except iron and steel, n. o. p. f.,	35%
147	“ wire, wrought iron or steel,	25%
416	“ wrought iron and steel, n. o. p. f. (S. 7257),.....	30%
	NAPKINS (G. A. 213, 512, 1100). (See Cotton or Linen)	
311	“ paper, printed (G. A. 282; S. 9050, 9561, 10729),.....	25%
443	NAPTHA, coal tar product,.....	Free
14	NAPTHALINE, coal tar dyes and colors (S. 5593, 9766; G. A. 1843, 1870).....	25%
60	NAPTHIONATE of soda (G. A. 28, 776, 1851; S. 9630, 10250),.....	25%
60	NAPTHOL (S. 10143; G. A. 801, 1038, 1840),.....	25%
443	NAPHTHYLAMINE, coal tar preparation (G. A. 1838).....	Free
206½	NASTURTIIUM seed (S. 6241),.....	10%
247	NATURAL currant juice, as a fruit juice (G. A. 650, S. 9765), if containing not over 18% of alcohol, per gallon,	50¢
	if containing over 18% of alcohol, per gallon,.....	\$1 80
556	“ gas (G. A. 744, 2142; S. 10448),.....	Free
625	“ history, specimens of. (See Specimens.) (S. 10446).....	Free
SEC. 17-18.	NEAT cattle, hides of, importation into the United States..	
SEC. 17.	“ “ importation of, into the United States (S. 6411, 10286, 10639, 10717),.....	
60	NEATSFOOT oil,.....	25%
301	NECK ruchings, silk (G. A. 1645),.....	50%
276	“ “ linen or cotton,.....	50%
276	“ ruffings, composed of flax, jute, cotton or other vegetable fiber,	50%
301	“ “ silk (G. A. 465, 592, 1645),	50%
	NECKLACES. (See “Jewelry or Beads”).....	
336	“ coral (G. A. 476), if jewelry,.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
336	NECKLACES, imitation precious stones as jewelry (G. A. 1285, 1725),.	35%
354	" shell, not jewelry (G. A. 1722),	35%
258	NECKTIES or neckwear, cotton (S. 10392). (See Cotton).....	40%
258	" " linen,.....	40%
301	" silk as wearing apparel (G. A. 2029; S. 11233),.....	50%
284	" wool. (See "Woolens")	
353	NEEDLE books, manufactures of leather (S. 9420; G. A. 969),.....	30%
124	" wire, valued at over 4¢ per pound.....	40%
150	NEEDLES, crochet (S. 9293; G. A. 745),	25%
561	" darning.....	Free
561	" hand sewing.....	Free
177	" hypodermic (S. 9526; G. A. 582, 2669),.....	35%
150	" knitting,.....	25%
177	" carding as manufactures of metal (G. A. 1527),.....	35%
177	" lithographers' (S. 6716), manufactures of metal,	35%
150	" for knitting machines,	25%
150	" for sewing machines,.....	25%
150	" sailmakers' (G. A. 1804),.....	25%
150	" surgical (S. 11223; G. A. 582),.....	25%
150	" tape or bodkins (G. A. 237),..	25%
150	" all, n. o. p. f. (G. A. 765),.....	25%
	NEGATIVES, photographic (G. A. 947),.....	Not Free
	" " undeveloped (Letter of Department, to Surveyor, Albany, December 23, 1892),.....	Free
568	NEROLI or orange-flower oil (S. 9737),	Free
272	NETS, flax, gill,.....	40%
284	" head made of wool, worsted, hair of the camel, goat, alpaca, or other animals. See "Woolens".....	
353	" of human hair,.....	30%
276	" Nottingham (G. A. 34, 1124, 9184),.....	50%
272	NETTING, gill, flax (G. A. 1090),.....	40%
301	" silk,.....	50%
276	NETTINGS and veilings, cotton or flax (S. 9184, 10256),.....	50%
286	" wool or hair of camel, etc.,.....	50%
301	" silk (G. A. 660, 1106, 1573; ; S. 12334, 13905, 14052),.....	50%
276	" hamburg (G. A. 611),.....	50%
264	" mosquito, manufactures of cotton (S. 9184, 10256),.....	35%
122	" steel wire, made in meshes of any form,.....	40%
	NEWSPAPERS may be examined on the wharf (S. 9212),.....	

PAR.	ARTICLE.	RATE
562	NEWSPAPERS, and periodicals; but the term "periodical" shall be understood to embrace only unbound paper-covered publications, containing current literature of the day, and issued regularly at stated periods, as weekly, monthly and quarterly,.....	Free
497	NEW ZEALAND flax, as sisal grass (S. 818, 1405, 9464), unmanufactured,.....	Free
167½	NICKEL, per pound,.....	6¢
167½	" alloy, in which nickel is component of chief value, per pound,.....	6¢
167½	" oxide, per pound,.....	6¢
177	" manufactures of, n. o. p. f.,.....	35%
573	" matte, ores of,.....	Free
177	" plated zinc, in sheets (G. A. 78), manufactures of metal,....	35%
167½	" plates or ingots (S. 6064), per pound,.....	6¢
622	NITER cake (G. A. 1292; S. 2370),.....	Free
60	NITRATE of ammonia, chemical compound,.....	25%
50	" of lead, per pound,.....	1½¢
59	" of pilocarpine, medicinal preparation (G. A. 1563),.....	25%
595	" of potash or saltpetre, crude,.....	Free
56	" " refined, per pound,.....	½¢
56	" " partly refined (S. 674), per pound,.....	½¢
60	" of silver, chemical compound,.....	25%
621	" of soda (G. A. 733),.....	Free
363	NITRIC acid,.....	Free
60	NITRO-BENZOLE, oil of mirbane (S. 6045), an essential oil (G. A. 1441),.....	25%
443	NITRO-TOLUOI, coal tar preparation (G. A. 1873),.....	Free
17	NITROUS ether, spirits of, per pound,.....	25%
685	NOILS, alpaca, as wool (G. A. 1329),.....	Free
279	" carbonized,.....	20%
497	" China grass (S. 6873; G. A. 1728),.....	Free
616	" silk,.....	Free
685	" wool or hair (G. A. 145),.....	Free
SEC. 4. NONENUMERATED articles, manufactured of two or more materials, duty to be assessed at the highest rate at which same would be chargeable if composed wholly of the component material thereof, of chief value,.....		
C. 50. NOTARIES, public, designation of (S. 10108, 10150),.....		
276	NOTTINGHAM cotton lace curtains (G. A. 1124; S. 9184),.....	40%
263	NOVELTY braids, not trimmings (G. A. 1431),..	35%
240	NOYEAU, cordial, per gallon,.....	\$1 80
284	NUNS veils and veillings (G. A. 603, 1051, 1056; S. 11244),.....	40%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
587	NURSERY stock, plants, trees, etc. (G. A. 477, 749, 750, 1224, 1226, 1922, 1929),.....	Free
470	NUT galls,.....	Free
631	NUTMEGS,.....	Free
60	" oil of, essential oil (G. A. 1854),.....	25%
224	NUTS, all, n. o. p. f., shelled or unshelled,.....	20%
221	" almonds, clear, shelled (S. 6953), per pound,.....	5¢
221	" almonds, not shelled, per pound,.....	3¢
470	" as drugs, not advanced,.....	Free
16½	" " if advanced,.....	10%
491	" Brazil,.....	Free
224	" chestnuts,.....	20%
224	" cocoanuts in the shell,.....	20%
SEC. 3.	" cocoanut, ground (G. A. 840),.....	20%
568	" cocoanut, oil of,.....	Free
491	" cream.....	Free
470	" as drugs,.....	Free
222	" filberts and walnuts, shelled, per pound,.....	4¢
222	" " not shelled (S. 10525), per pound,.....	2¢
223	" peanuts or ground beans,.....	20%
148	" and washers, iron or steel, wrought,.....	25%
SEC. 3.	" olive, ground (G. A. 558; S. 11199), as manufactures non-enumerated.....	20%
568	" palm, oil of,.....	Free
491	" palm (G. A. 1793),.....	Free
491	" " kernels, n. o. p. f.,.....	Free
222	" walnuts, shelled, per pound,.....	4¢
222	" " not shelled (S. 6512), per pound,.....	2¢
224	" of all kinds, shelled or unshelled, n. o. p. f.....	20%
568	NUT oil or oil of nuts, n. o. p. f.,.....	Free
564	NUX VOMICA, strychnine,.....	Free



PAR.	ARTICLE.	RATE
470	OAK bark, crude for dyeing or tanning,.....	Free
16½	" not crude,.....	10%
565	OAKUM (S. 9381, 10026),.....	Free
497	" hemp waste not (S. 9381),.....	Free
679	OAR blocks,.....	Free
181	OARS, as manufactures of wood,.....	25%
	OATHS, administered by officers of the customs, upon the passing of merchandise through the customs, abolished (S. 10153, 10156.) (Act June 10, 1890),	
190	OAT meal,.....	15%
190	OATS,	20%
190	" coarsely ground or groats (S. 8509, 6680), dutiable as oat meal,.....	15%
190	" for seed (S. 2227),....	20%
SEC. 3.	" hulls (S. 15098),.....	20%
SEC. 3.	" ground and mixed with other grain (S. 2841).....	20%
	OBERTEUFFER vs. ROBERTSON, decision on "dutiable charges" (S. 7387, 7408),	
102	OBJECT glasses for telescopes (S. 10793),.....	35%
SEC. 10.	OBSCENE articles, all persons prohibited from importing into the United States, such articles and packages to be detained by the officers of the customs (S. 7616, 7655, 7855, 7864, 9039),	
SEC. 12.	" proceedings in regard to the importation of obscene articles, before a judge of a District or Circuit Court of the United States.....	
SEC. 12.	" seizure of obscene articles, and appeal or writ of error,...	
566	OCHRE, dry, n. o. p. f.,.....	Free
42	" ground in oil, per pound (S. 5951, 10869),.....	1¼¢
566	OCHELY earths, dry, n. o. p. f. (S. 7132, 8416, 9770),.....	Free
42	" " ground in oil, per pound (S. 4534),.....	1¼¢
48	" " in tubes (G. A, 364, 854),.....	25%
177	ODD FELLOWS shields (S. 9160),.....	35%
	ODOR cases (S. 9013), according to material,.....	
17	OENANTHIC ether (S. 10211, 9466), per pound,.....	\$1.00
	OFFICIAL communications, correspondence, documents, etc. (S. 8306, 9905, 11102),.....	
26	OILS, alizarine assistant or Turkey red oil,.....	30%
568	" almond,.....	Free
568	" amber,.....	Free
568	" ambergris,.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
568	OILS, American fisheries,.....	Free
568	" aniline (S. 5538, 9487),.....	Free
60	" animal, all.....	25%
568	" anise, or anise seed,.....	Free
568	" anthoss,.....	Free
60	" artists' (S. 7320),.....	25%
568	" aspic or spike lavender,.....	Free
568	" attar of roses (G. A. 1829),.....	Free
61	" bears', as hair oil,.....	40%
568	" bene,.....	Free
60	" bergamot (S. 5594),.....	Free
568	" birch tar, not dutiable as tar (G. A. 1364),.....	25%
60	" butterine so called, expressed oil (G. A. 645, 1174),.....	25%
568	" cajaput,.....	Free
SEC. 3.	" Canadian (S. 6988),.....	10%
568	" cake, crushed and fish (S. 6445, 6386),.....	Free
60	" camphor (S. 9264),.....	25%
568	" caraway,.....	Free
968	" cassia (S. 9241),.....	Free
27	" castor, per gallon (S. 5914),.....	35¢
27	" castor in alizarine assistant (G. A. 1320 ; S. 7011),.....	35%
568	" cedrat (S. 8962),.....	Free
568	" chamomile,.....	Free
568	" cinnamon,	Free
568	" citral oil of lemon (G. A. 999).....	Free
568	" citron, as oil of cedrat (S. 8962),.....	Free
568	" citronella (S. 670), or lemon grass,.....	Free
568	" civet,.....	Free
60	" clove,.....	25%
SEC. 3.	" coal, crude,.....	10%
568	" cocoanut (G. A. 2360),.....	Free
499	" cod, used in soap making, etc.,.....	Free
28	" cod-liver (S. 3611, 7141, 7310, 10684),.....	20%
499	" cod oil, not cod-liver oil (G. A. 1150),.....	Free
60	" cognac (S. 9466, 10211),.....	25%
48	" colors in tubes,.....	25%
568	" cotton seed (S. 10740),.....	Free
568	" croton.....	Free
60	" dead (G. A. 453, 896, 942),.....	25%
60	" distilled, n. o. p. f. (S. 6545, 7396, 9634, 10651),.....	25%

PAR.	ARTICLE.	RATE
568	OILS, enflotraged (S. 1600, 2543, 5968, 92 883441),.....	Free
60	“ essential (S. 8631, 8651, 8992), n. o. p. f.,.....	25%
60	“ eucalyptus (S. 8651),.....	25%
60	“ expressed, n. o. p. f.,.....	25%
568	“ fennel,.....	Free
568	“ fish, of American fisheries,.....	Free
34	“ fish, foreign,.....	25%
29	“ flaxseed (S. 3473, 9803), per gallon,.....	20¢
17	“ fruit, per pound,.....	\$2 00
30	“ fusil or amylic alcohol,.....	10%
60	“ geranium (S. 8631, 8651, 8992),.....	25%
568	“ ground bean or peanut (S. 6878),.....	Free
61	“ hair,.....	40%
59	“ harlaem (S. 5888),.....	25%
31	“ hempseed, per gallon,.....	10¢
34	“ herring, n. o. p. f.,.....	25%
60	“ illuminating,.....	25%
568	“ jasmine or jasimine (S. 8834),.....	Free
568	“ juglandium,.....	Free
568	“ juniper (S. 9944),.....	Free
60	“ kerosene (distilled),.....	25%
568	“ lavender (S. 8671),.....	Free
568	“ lemon (S. 14203),.....	Free
568	“ lemon grass or citronella,.....	Free
568	“ limes (S. 6274),.....	Free
29	“ linseed (S. 3473, 9803), per gallon,.....	20¢
568	“ mace (S. 2848, 8651; G. A. 843),.....	Free
60	“ mineral (S. 7396),.....	25%
60	“ mirbane (S. 6045; G. A. 1441),.....	25%
60	“ mustard (S. 8487, 8992, 9859; G. A. 1861),.....	25%
60	“ neatsfoot,.....	25%
568	“ neroli (S. 9737),.....	Free
568	“ neutraline enfleuraged, expressed (G. A. 1123),.....	Free
60	“ nitro-benzole (S. 6045; G. A. 1441),.....	25%
568	“ nut, n. o. p. f.,.....	Free
60	“ nutmeg, essential (S. 6253, 8651; G. A. 1854, 2657),.....	25%
32	“ olive, fit for salad (G. A. 565, 1040, 1817), per gallon,.....	35¢
568	“ olive for manufacturing or mechanical purposes, unfit for eating, n. o. p. f. (S. 6675),.....	Free
499	“ olive, residuum (S. 6675),.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
568	OILS, orange (S. 9241),.....	Free
568	" orange flower,.....	Free
568	" origanum, red or white,.....	Free
34	" other fish, n. o. p. f.,.....	25%
568	" ottar of roses (S. 9241),.....	Free
575	" paintings. (See Paintings),.....	Free
568	" palm,.....	Free
60	" paraffine liquid, distilled oil (G. A. 1858),.....	25%
60	" patchouly (S. 8651), essential,.....	25%
60	" peanut (S. 6878), expressed,.....	25%
33	" peppermint (S. 8513),.....	25%
568	" petroleum rock, black lubricating (G. A. 1419),.....	Free
568	" petroleum, crude or refined,.....	Free
<p>Provided, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported,.....</p>		40%
568	" petitgrain (S. 9737), (neroli),.....	Free
29	" poppy-seed (S. 3473, 9803), per gallon,.....	20¢
31	" rape-seed (S. 9323), per gallon,.....	10¢
60	" rendered, n. o. p. f.,.....	25%
68	" rose, so called,.....	25%
568	" rosemary,.....	Free
50	" sage (S. 9336), essential.....	25%
34	" seal, n. o. p. f.,.....	25%
205	" seeds, n. o. p. f., per bushel of 56 pounds,	20¢
568	" sesame,.....	Free
568	" sesamum seed,	Free
499	" sod (S. 10962, 11239; G. A. 457, 595),.....	Free
26	" soluble, alzarine assistant,.....	30%
568	" spermaceti (G. A. 748),.....	Free
568	" spike lavender,.....	Free
568	" thyme,.....	Free
25	" Turkey red or soluble.....	30%
659	" turpentine or spirits of turpentine,.....	Free
499	" used in soap making, in wire drawing, or for stuffing or dressing of leather, fit only for such use, n. o. p. f.,	Free
568	" valerian,.....	Free
363	" vitriol, or sulphuric acid,.....	Free

PAR.	ARTICLE.	RATE
568	OILS, whale of American fisheries,.....	Free
534	" whale, n. o. p. f.,.....	25%
273.	OILCLOTH for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, (237) valued at twenty-five cents or less per square yard,.....	25%
	" valued above twenty-five cents per square yard,.....	40%
508	OILSTONES or hones,.....	Free
159	OLD brass,.....	10%
426	" coins and metals, and other antiquities,.....	Free
452	" copper,.....	Free
414	" family silver as household effects (S. 8619),.....	Free
495	" glass,.....	Free
110	" iron, shot and shell, as scrap, per ton,.....	\$4.00
584	" metal pewter and britannia,.....	Free
577	" paper (S. 6224),.....	Free
166	" refuse and scrap, per pound,.....	1¢
159	" sheathing or yellow metal (S. 10988),.....	10%
662	" old types,.....	Free
176	" zinc, per pound,.....	¾¢
25	OLEATE of soda (G. A. 771, 1320),.....	30%
470	OLEBANUM gum,.....	Free
16½	" or frankinsense (G. A. 10),.....	10%
308	OLEOGRAPHS. (See "Lithographs. (S. 11243; G. A. 602),.....	
193	OLEOMARGARINE. (Act August 2, 1886, S. 7745), per pound,.....	4¢
59	OLEORESINS, medicinal preparation,.....	25%
60	OLEINE (S. 6143),.....	25%
32	OLIVE oil fit for salad per gallon,.....	35¢
568	" for manufacturing or mechanical purposes, unfit for eating, n. o. p. f. (S. 759),.....	Free
499	" residuum (S. 5064, 5840, 6275, 6675, 11206),.....	Free
SEC. 3.	" nuts, ground (G. A. 558),.....	20%
SEC. 3.	" seed kernels (S. 8524),.....	20%
63	" oil soap, as castile soap (G. A. 1358),.....	20%
215	OLIVES green or prepared,.....	20%
215	" stuffed (S. 1611),.....	20%
	ONE hundred dollars, entry of goods valued at less than (S. 7122, 10579.) (SEC. 4, Act June 10, 1890),.....	
	" hundred dollars, barrels, etc, reimported, value not exceeding (S. 7449, 11148),	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	ONE, hundred dollars, invoices of goods of less value than, do not require certification (S. 10293.) (Sec. 4, Act of June 10, 1890),.....	
206½	ONION seed,.....	10%
202	ONIONS, per bushel (S. 11221 ; G. A. 580),.....	20¢
103	ONYX, crude (S. 4842, 5014), as "marble," per cubic foot,.....	50¢
105	" blocks and bases of, for clocks, manufactures of marble (G. A. 1240, 1688),.....	45%
105	" cut or polished (S. 8451).....	45%
	" Mexican (S. 2306, 9228 ; G. A. 1907), (as marble),.....	
105	" manufactures of, n. o. p. f. (G. A. 1753),.....	45%
338	OPALS, as "precious stones," if uncut,.....	10%
	OPAL glass bottles, as colored glass bottles (G. A. 2390), (See "Glass."),	
90	" glassware,	40%
277	OPENWORK, linen table covers, not embroidery (G. A. 2045),.....	35%
98	OPERA glasses (S. 6154, 7256, 10519, 11241, 11403, 11404, 11407, 11412, 11597, 11697, 12660, 12805, 13723),.....	40%
336	" glasses, miniature for watch charms (S. 6050, 9665),	35%
411	" music text in foreign languages (G. A. 1266, 1400, 1403, 1703),	Free
59	OPIOL globules (S. 6915), as medicinal preparation,	25%
35	OPIUM, aqueous extract of, for medicinal use (G. A. 881),.....	20%
36	" ashes (S. 9413), as preparation of opium, per pound,.....	\$6 00
36	" containing less than nine per centum of morphia, per pound,	\$6 00
	but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded,.....	
569	" crude or unmanufactured, and not adulterated, containing 9% and over of morphi (S. 7648, 9413, 9754, 9818),	Free
	" drawback on (S. 8607),.....	
	" formula for sampling and analyzing (S. 9754; S. 9818),.....	
35	" liquid preparations of, n. o. p. f.,	20%
34	" prepared for smoking, per pound (S. 4090, 10304),.....	\$6 00
	" refuse matter in (S. 7648), no reduction of weight on account of,.....	
	" repacking in warehouse (S. 6753),.....	
	" stamps (S. 9263),.....	
	" testing by appraisers (S. 2660, 4176),.....	
35	" tincture of, laudanum,.....	20%
	" withdrawal from warehouse (S. 8607),.....	

PAR.	ARTICLE.	RATE
98	OPTICAL instruments,	40%
496	" instruments, glass plates or discs for,.....	Free
240	ORANGE bitters (S. 9113), per gallon,.....	\$1 80
	" damage allowance on (G. A. 910),.....	
61	" extract (S. 5005), perfumery,	40%
59	" flower water (S. 5945, 10411; G. A. 102, 1042),.....	25%
533	" juice, sour (S. 6589),	Free
51	" mineral, per pound,	1 1/4%
567	" oil (S. 9241),.....	Free
220	" peel and lemon peel, preserved or candied (S. 1370, 10401),...	30%
570	" peel in brine (G. A. 1591),	Free
570	" not preserved, candied or otherwise prepared,.....	Free
533	" juice, sour,.....	Free
532	" sour, juice (S. 2345, 6589),.....	Free
685	" stick (See Bamboo),.....	Free
685	" wood,	Free
216	ORANGES, bitter, dutiable as "oranges" (G. A. 1926; S. 9365),	
216	" boxes and barrels containing,.....	30%
	Provided, That the thin wood, so-called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be re-imported in complete form, filled with oranges and lemons, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture,.....	
216	" in bulk, per thousand,.....	\$1 50
216	" in packages, per cubic foot of capacity,.....	8%
177	ORCHESTRIONS, as manufactures of metal (G. A. 812),	35%
	ORCHID album, not a periodical (S. 9118),	
571	ORCHIL or orchil liquid,	Free
234 1/2	ORCHIDS, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes,	10%
374	ORES, antimony (S. 5473; G. A. 463, 1910),.....	Free
438	" chromic,.....	Free
444	" cobalt,	Free
165	" composed of lead, silver and gold (S. 9992), on the lead, per pound,	3/4%
451	" copper (S. 6035, 8544, 8929, 10037),.....	Free
	" copper, in pyrites (G. A. 419),	
472	" corundum, as emery,	Free
471	" emery,.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
573	ORES, gold,	Free
517	" iron (S. 7074, 8025, 8613, 9410, 10235),	Free
165	" lead (See Lead) (S. 9662, 10383, 11481), per pound,.....	¾¢
546	" manganese (S. 3931, 4114, 7273, 8429, 9954),.....	Free
109½	" manganiferous iron, per ton,	40¢
	" Mexican, regulations as to the importation of (S. 9492),.....	
	" moisture in iron ore (S. 7520, 8025),	
573	" nickel,.....	Free
SEC. 21.	" refining and smelting in bond (S. 10585, 10831, 10835, 11308),	
573	" silver (S. 2507, 4391, 6581, 6858, 7327, 7543, 8967, 9662, 10037, 11042, 11049, 11116, 11159, 11448, 11464, 11481, 12529) (See Lead),	Free
165	" silver containing lead, dutiable on lead therein, per pound,	¾¢
625	" specimens of for cabinets,.....	Free
642	" sulphur, as pyrites,	Free
653	" tin,.....	Free
556	" Wolframite or Tungsten (S. 6976),.....	Free
326½	ORGANS,	25%
296	ORGANZINE, silk,.....	20%
326½	ORGUINETTE sheets (S. 5309), parts of musical instruments,	25%
287	ORIENTAL rugs (S. 10649),	40%
375	ORLEANS, and all extracts of,	Free
177	ORMOLU, articles of (S. 9953),.....	35%
328	ORNAMENTAL feathers (S. 10253, 10762),.....	35%
286	ORNAMENTS, buttons of wool or worsted for,	50%
85	" chinaware, not decorated,.....	35%
	" hair pins, not combs (G. A. 194),.....	
328	" millinery,	35%
102	" imitation jet as manufactures of glass (G. A. 1315, 1324, 1522),	35%
85	" painted, tinted, stained, enameled, printed, gilded or otherwise decorated china,	35%
300	" silk,	45%
	" watch dial ornaments, not parts of watches (G. A. 486),	
382	ORPIMENT or sulphide of arsenic,	Free
SEC. 3	ORRIS powder, not dutiable as a toilet preparation (G. A. 2034),...	20%
470	" root, crude,.....	Free
179	OSIER, manufactures of (S. 9234, 9536),.....	25%
179	" for willow, prepared for basket makers' use,.....	20%
574	OSMIUM,	Free
	OSTENSORIUM and missal stands, not regalia (G. A. 958).....	
328	OSTRICH feathers (S. 3455),.....	35%

PAR.	ARTICLE.	RATE
568	OTTAR of roses (S. 9241),	Free
177	OVAL steel tubes for bicycles (S. 10844),	35%
	OVERFLOW goods, storage charges (S. 8402),	
148	OX shoes, wrought iron or steel,	25%
17	OXIDE of amyl (S. 1129), per pound,	\$2 00
60	" of bismuth,	25%
442	" of cobalt,	Free
48	" of iron (S. 9455),	25%
545	" of manganese (S. 4114, 6302),	Free
562	" of nickel,	Free
640	" of strontia,	Free
653	" of tin, black,	Free
663	" of uranium (S. 4293),	Free
47	" zinc, per pound,	1¢
SEC.3	OXYGEN gas (S. 10159),	20%
615	OYSTERS, shell fish (S. 5902, 9645, 10496),	Free
16	" dried (S. 5902, 10496),	Free
615	" in oil, as shell fish (G. A. 1072),	Free

SCHEDULE OF DUTIES.

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P

PAR.	ARTICLE.	RATE
274	PACK thread. (See Linen Thread),.....	35%
SEC. 5.	PACKAGES, marking and stamping of,	
	PACKED packages. (Act of May 1, 1876. (S. 10850)	
180	PACKING boxes and packing-box shooks, n. o. p. f. (9177, 10743; G. A. 1506).....	20%
244	" of wine etc. (See Wines).....	
277	PADDING and canvas, jute and flax (G. A. 448, 873, 1254, 1426, 2214).	35%
277	" brown pelissier, manufactures of flax (G. A. 2213),	35%
247	" flax or hemp (S. 6537),.....	30%
193	PADDY. (See Rice), per pound,	¾¢
140	PAINTERS' knives,.....	35%
	PAINTS and colors (S. 9033, 9240, 10193).....	
14	" alizarine red, gallein, coreleine, etc. (G. A. 1412, 1415, 1423, 1424, 1425),.....	25%
14	" analine colors (S. 9766),	25%
48	" artists' in tubes (G. A. 364, 832, 854),.....	25%
48	" artists' water colors in boxes (G. A. 1558, 1635),.....	25%
37	" baryta, sulphate of, or barytes, manufactured, per ton,.....	\$3 00
40	" black, bone, ivory or vegetable, dry or ground in oil,.....	20%
39	" blanc fixe, or artificial sulphate of barytes,.....	25%
38	" blue, Berlin, Prussian or Chinese, per pound,.....	6¢
38	" blue, all containing ferrocyanide of iron, dry, or ground or mixed with oil, per pound,.....	6¢
43	" blue, ultramarine, per pound,.....	3¢
43	" blue wash, containing ultramarine, per pound,.....	3¢
49	" brown acetate of lead, per pound,	1¾¢
41	" chrome yellow, chrome green, and all other chromium colors in which lead or bichromate of soda are component parts, dry or ground or in pulp, or mixed with water or oil (G. A. 1621), per pound,.....	3¢
14	" coal tar colors and dyes, n. o. p. f. (S. 9766),.....	25%
444	" cobalt, and cobalt ore,.....	Free
446	" cochineal,.....	Free
48	" colcothar, or oxide of iron,.....	25%
45	" colors containing quicksilver (G. A. 715),.....	20%
48	" crayons, n. o. p. f.,.....	25%
48	" crocus, polishing powder (G. A. 1627),.....	25%
48	" enameled white,.....	25%
48	" fig blue, per pound,	6¢
48	" frostings, n. o. p. f.,	25%

PAR.	ARTICLE.	RATE
48	PAINTS and colors, lakes, n. o. p. f.,	25%
49	" litharge, per pound,.....	1 1/4¢
42	" ochre and ochrey earths, ground in oil, per pound,.....	1 1/4¢
51	" orange mineral, per pound,.....	1 1/4¢
48	" oxide of iron or coleothar,.....	25%
47	" oxide of zinc, per pound,.....	1¢
48	" pigments, n. o. p. f.,.....	25%
48	" red, Grecian (G. A. 715). (Appealed),.....	25%
48	" red, Indian (S. 9838),	25%
51	" red lead, per pound,.....	1 1/2¢
SEC. 3.	red putty, not a paint (G. A. 605),.....	20%
48	" red, Venetian,	25%
42	" sienna and sienna earths (S. 8416), per pound,	1/4¢
48	" soluble silicate (S. 3644),.....	25%
48	" tubes, in, n. o. p. f.,.....	25%
42	" umber and umber earths, per pound,.....	1/4¢
48	" Vandyke brown (S. 9090),.....	25%
48	" Venetian red (G. A. 629),	25%
666	" verdigris, subacetat of copper,.....	Free
48	" vermillionette (G. A. 618),	25%
45	" vermillion, if containing quicksilver,.....	20%
45	" " if not containing quicksilver, per pound (S. 11765).....	6¢
43	" wash blue (G. A. 1346, 1565,), per pound,	3¢
49	" white, acetate of lead, per pound,.....	2 3/4¢
52	" " Kremnitz, per pound,.....	1 1/2¢
46	" " Paris dry, per pound,.....	1/4¢
46	" " ground in oil, per pound,.....	1/2¢
52	" " pigment containing lead, dry or in pulp, or ground or mixed with oil, per pound,.....	1 1/2¢
39	" " satin,.....	25%
47	" " zinc or pigment, dry or ground in oil, per pound,	1¢
46	" whiting and Paris white, dry, per pound,.....	1/4¢
"	" ground in oil or putty, per pound,	1/2¢
41	" yellow, per pound,	3¢
47	" zinc, oxide of, and white paint or pigment containing zinc dry or ground in oil, per pound, (G. A. 1175, 1189, 1651).....	1¢
48	PAINTS, n. o. p. f., whether dry or mixed with oil or ground in water or other solutions, including all colors in tubes, lakes, smalts and postings,.....	25%
575	PAINTINGS as works of art (58 Federal Reporter p. 690),.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
585	PAINTINGS, for colleges. (See Philosophical).....	Free
575	" in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this act; but the term "statuary" as herein used shall be understood to include only productions, whether round or in relief in marble, stone, alabaster, wood, or metal, of a statuary or a sculptor, and the word paintings, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process.....	Free
85	" or chinaware, dutiable as chinaware (S. 3648),	35%
177	" on copper, enameled (G. A. 825),	35%
85	" on china (4103, 4814, 10012),.....	35%
	" on photographic background not classed as (S. 9531),.....	
575	" on glass (S. 10306, 10374, 10377, 10903),.....	Free
575	" on papers (S. 7981),.....	Free
575	" on silk (S. 5475),.....	Free
575	" on ivory (S. 5540),.....	Free
85	" on plates of Limoges porcelain, as china (G. A. 2120),.....	35%
575	" pastel (S. 9580),.....	Free
575	" scenery (S. 9161), if not mechanical,	Free
140	PALETTE knives,	35%
681	PALINGS and pickets, wood (S. 7378),.....	Free
576	PALLADIUM,	Free
277	PALM fibre cloth, manufactures of fibre, vegetable (G. A. 1127),.....	35%
474	" leaf fans, common,.....	Free
352	" " hats, bonnets and hoods (G. A. 996),.....	25%
474	" " unmanufactured	Free
352	" " manufactures of, or of which palm leaf is component of chief value, n. o. p. f.,.....	25%
491	PALM-NUT kernels,.....	Free
491	" nuts (G. A. 1793),.....	Free
568	" oil (S. 6175),.....	Free
234½	PALMS,.....	10%
411	PAMPHLETS and books, printed exclusively in languages other than English,.....	Free
410	" books and periodicals, devoted to original scientific research and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, and public documents issued by foreign governments	Free

PAR.	ARTICLE.	RATE
311	PAMPHLETS, bound or unbound,.....	25%
154	PANEL saws,.....	25%
310	PAPER, academy board (G. A. 854),.....	25%
307	" albumenized or sensitized,.....	30%
308	" albums, photograph, autograph and scrap, wholly or partially manufactured (G. A. 68, 163, 1559),.....	30%
310	" all, n. o. p. f.,.....	20%
310	" asbestos (S. 3438, 3756, 6975),.....	25%
308	" autograph albums, wholly or partially manufactured,.....	30%
310	" bibulous, dental or rice, not tissue (G. A. 850, 1430, 1557),.....	20%
311	" blank books of all kinds,.....	20%
310	" blotting (G. A. 634),.....	20%
310	" bookbinders' (S. 10648),.....	20%
311	" books, including pamphlets and engravings,.....	25%
359	" books, cigarette and covers,.....	50%
310	" box makers', surface coated (S. 10523, 10644),.....	20%
313	" boxes (G. A. 445, 789, 822, 1475),.....	20%
310	" bronzed (S. 8940, 10643),.....	20%
318	" buttons, made of paper, board, papier mache, pulp or other similar material, n. o. p. f.,.....	25%
308	" cardboards of,.....	30%
312	" cards, playing, in packs not exceeding 54 cards and at a like rate for any number in excess, 10¢ per pack,.....and 50%	
313	" cases for chocolate cigarettes, as manufactures of paper (G. A. 1402),.....	20%
311	" charts,.....	25%
359	" cigarette, in all forms,.....	50%
359	" cigarette in sheets, not smokers' articles (G. A. 2404),.....	50%
188	" cigars and cigarettes, same duty as cigars.....	
313	" combination pictures, as manufactures of paper (G. A. 1445, 1708),.....	20%
307	" copying, commercially known as,.....	35%
311	" decalcomaine pictures (S. 3822),.....	25%
310	" drawing,.....	20%
313	" emery (S. 6980),.....	20%
311	" engravings, bound or unbound,.....	25%
309	" envelopes, n. o. p. f.,.....	20%
307	" envelopes embossed, engraved, printed or ornamented,.....	30%
311	" etchings, n. o. p. f.,.....	25%
304	" felt, roofing,.....	10%
307	" filtering	35%
310	" for screens for fire boards,.....	20%

SCHEDULE OF DUTIES.

433

PAR.	ARTICLE.	RATE
308	PAPER, gelatine, crated (G. A. 790),.....	30%
308.	" gilt or gold (S. 8940),.....	30%
313	" gold-beaters' (S. 7979),.....	20%
310	" hangings,.....	20%
308	" imitation leather (S. 7008),.....	30%
308	" lithographic prints, from either stone or zinc, bound or unbound (except cigar labels and bands lettered or blank, music and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding $\frac{8}{1000}$ of an inch in thickness, per pound,.....	20¢
"	etc., on paper or other material exceeding $\frac{8}{1000}$ of an inch and not exceeding $\frac{12}{1000}$ of an inch in thickness, and exceeding 35 square inches cutting size in dimensions, per pound,.....	8¢
"	etc., prints exceeding $\frac{8}{1000}$ of an inch in thickness and not exceeding 35 square inches cutting size in dimensions, per pound,.....	5¢
"	etc., prints from either stone or zinc, on cardboard or other material, exceeding $\frac{12}{1000}$ of an inch in thickness, per pound,.....	6¢
"	lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, per pound,.....	20¢
"	etc., if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, per pound,....	30¢
"	etc., if printed in whole or in part in metal leaf, per pound,	40¢
311	" maps,.....	25%
313	" manufactures of, or of which paper is the component material of chief value, n. o. p. f.,.....	20%
308	" marbelized (S. 8294, 10643),.....	30%
355	" masks of,.....	25%
308	" match-boxes, wood and paper (G. A. 1244, 1247, 1251)....	30%
"	memorandum books and pencils (G. A. 1180; S. 14265), not dutiable as entireties,.....	
311	" music,.....	25%
577	" old, as paper stock,.....	Free
311	" pamphlets, bound or unbound,.....	25%
353	" papier mache, manufactures of, n. o. p. f. (S. 8997. G. A. 42, 370, 401, 1385),.....	30%
318	" papier mache shoe buttons,.....	25%
360	" parasols, except paper,.....	45%
313	" " paper,.....	20%

PAR.	ARTICLE.	RATE
361	PAPER parasols, sticks for,.....	30%
308	" parchment and manufactures thereof,.....	30%
310	" pasteboard (G. A. 770),.....	20%
308	" photograph albums, wholly or partially manufactured,.....	30%
311	" photographs	25%
353	" pulp, manufactures of,.....	30%
318	" pulp shoe buttons,.....	25%
355	" pulp, masks made of,.....	25%
312	" playing-cards, in packs not exceeding 54 cards, at a like rate for any number in excess, 10¢ per pack,.....and	50%
311	" printed matter, all, n. o. p. f.,.....	25%
306	" printing, unsized, sized or glued, suitable only for books and newspapers,.....	15%
353	" pulp, imitations of Lincrusta-Walton wall paper (G. A. 1943),.....	30%
303	" " mechanically ground, wood pulp and chemical wood pulp, unbleached or bleached,.....	10%
310	" rice (G. A. 850),.....	20%
304	" roofing felt,.....	10%
308	" scrap albums, wholly or partially manufactured,.....	30%
307	" sensitized or albumenized,.....	30%
304	" sheathing (G. A. 631; S. 9503, 10155, 10521, 8859),.....	10%
307	" silver,.....	35%
311	" soap wrappers, as printed matter (G. A. 1698),.....	25%
636½	" stamps, foreign postage or revenue, cancelled or uncanceled,.....	Free
577	" stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper,.....	Free
308	" surface coated, and manufactures of,.....	30%
307	" tissue, white, printed or colored. made up in copying-books, reams or in any other form,.....	35%
310	" writing, n. o. p. f.,.....	20%
307	" writing, embossed, engraved, printed or ornamented,.....	30%
353	PAPIER MACHE, manufactures of, n. o. p. f.,.....	30%
578	PARAFFINE (G. A. 875, 1604, 1858),.....	Free
684	PARASOL sticks. (See Bamboo),.....	Free
155½	" ribs, of any metal,.....	50%

SCHEDULE OF DUTIES.

435

PAR.	ARTICLE.	RATE
611	PARASOLS, sticks, plain or carved, finished or unfinished,.....	30%
	“ China heads for (G. A. 809), separate duty ,.....	
368	PARASOLS covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat alpaca, or other animals, or other material; than paper.	45%
	PARCELS post (S. 8641, 8977, 9270, 9368, 11009),.....	
579	PARCHMENT and vellum (S. 8947, 9918)	Free
308	“ paper,.....	30%
5	PARIAN ware, painted, tinted, enameled, printed, gilded, or otherwise decorated,.....	35%
84	“ ware, not changed in condition by superadded ornamentation or decoration,.....	30%
59½	PARIS green,.....	12½%
46	“ white, dry, per pound,.....	¼¢
46	“ “ ground in oil or putty, per pound,.....	½¢
684	PARTRIDGE sticks. (See Bamboo),.....	Free
	PASSEMENTRIES, beaded (G. A. 51, 99, 549, 665, 869, 1148, 1353, 1522, 1700), according to material,.....	
302	“ silk, not wearing apparel, but manufactures of silk (G. A. 2241),.....	45%
61	PASTE, almond, as a cosmetic,.....	40%
198	“ anchovy, as sauce (S. 9696; G. A. 2273),.....	30%
351	“ beads or rosaries (G. A. 811, 1891),.....	25%
211	“ bloater, as fish in cans (S. 14267),.....	20%
313	“ board, if not card board (G. A. 770),.....	20%
416	“ Brazil,.....	Free
198	“ fish (G. A. 195, 1250, 1815),.....	30%
338	“ imitations of precious stones, not exceeding one inch in dimensions, not set,.....	10%
23	“ licorice, per pound,.....	5¢
351	“ manufactures of, or of which paste is component of chief value, n. o. p. f.,.....	25%
514	PASTES of indigo,.....	Free
61	“ toilet,.....	40%
470	PASTEL or wood, crude dye,.....	Free
48	PASTELS or crayons,.....	25%
SEC. 3.	PASTILLES, fumigating, unenumerated manufactured articles (S. 6114),.....	20%
8	PATENT alum, per pound.....	1¢
191	“ barley,.....	30%
341	“ leather, dressed or undressed.....	20%
341	“ leather or japanned calf skins (G. A. 272),.....	20%

PAR.	ARTICLE.	RATE
58	PATENT medicines, alcoholic, per pound, but not less than 25 per cent. ad valorem,.....	50¢
59	" medicines, non-alcoholic,.....	25%
73	" tartar,.....	20%
193	PATNA rice (G. A. 1067, 1112, 1652), per pound,.....	1¢
	PATTERN cards and samples having no commercial value (S. 4828),.....	Free
557	PATTERNS for machinery. (See Models),.....	Free
	" robes not made up, as wool dress goods (G. A. 888),.....	
679	PAVING blocks, wood (S. 5867),.....	Free
106	" stones, granite, as dressed granite (G. A. 1897),.....	30%
SEC. 3.	" stones, rough, unenumerated unmanufactured articles,.....	10%
78	" tiles, earthen or chinaware (S. 10349, 10755),.....	40%
104	" tiles, marble, per cubic foot, no slab to be computed at less than one inch in thickness,.....	85¢
105	" tiles, marble mosaic, as manufactures of marble (S. 10497, 11035),.....	45%
78	" tiles, plain, not glazed, ornamented, painted, enameled, vitrified, or decorated,.....	25%
78	" " ornamented, glazed, painted, enameled, vitrified or decorated, and encaustic,.....	40%
221	PEACH nut kernels (S. 9196), per pound,.....	5¢
SEC. 3.	PEACHES, brandy, in bottles (G. A. 404),.....	20%
60	PEANUT oil (S. 6878),.....	25%
223	PEANUTS, or ground nuts,.....	20%
684	PEAR wood as a cabinet wood (G. A. 1509),.....	Free
595	PEARL ash, crude carbonate of potash,.....	Free
316	" buttons, wholly or partially manufactured, 1¢ per line, button measure of $\frac{1}{8}$ of an inch, per gross (G. A. 659, 894),.....	15%
354	" disks for buttons, perforated, not pearl buttons, but manufactures of pearl (S. 14282),.....	35%
354	" mother of, manufactures of, or of which mother of pearl is component of chief value, n. o. p. f.,.....	35%
580	PEARL, mother of, not sawed or cut, or otherwise manufactured,.....	Free
337	PEARLS, including pearls strung, but not set,	10%
568	" product of American fisheries,.....	Free
338	" imitation of not exceeding one inch in dimensions, not set (L. 6062),	10%
337	" not precious stones (G. A. 1729),.....	10%
336	" set or strung,.....	25%
120	PEARLED barley,.....	30%
319	PEASE, dried (S. 10469; G. A. 119), per bushel,.....	20¢

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
581	PEASE, green, in bulk, or in barrels, sacks, or similar packages (S. 6948, 7138, 7914, 8445.),.....	Free
203	" in cartons, papers, or other small packages, per pound,.....	1¢
198	" prepared or preserved in tins, jars, bottles or otherwise,.....	30%
203	" split, per bushel of 60 pounds,.....	50¢
558	PEAT moss (S. 9359),.....	Free
418	PEBBLE, unwrought or unmanufactured,.....	Free
100	" lenses, wholly or partly manufactured (G. A. 1914),.....	35%
220	PEEL, lemon and orange, preserved,.....	30%
	PEDESTALS for statuary, not statuary unless possessing artistic merit, and in fact statuary (G. A. 481; S. 9658),.....	
82	PELTRIES and other usual goods and effects of Indians passing and repassing the boundary line of the United States. Provided, that this exemption shall not apply to goods in bales or other packages unusual among Indians,.....	Free
SEC. I. PENALTY for violation of law regarding importation of obscene articles by officer, agent, or employee of the United States,.....		
	PENALTY for refusal to testify before Board of General Appraisers. (Act June 10, 1890),	
	PENALTY for making false statements in declarations on entry of imported merchandise (G. A. 1849.) (Act June 10, 1890),.....	
	PENALTIES for entering goods fraudulently. (Act June 10, 1890,)...	
576	PEN and ink sketches as paintings (G. A. 1679),.....	Free
	PENAL duties not remitted on account of destruction of merchandise (S. 15102),.....	Free
	PENALTIES for undervaluation (S. 8304.) (Act June 10, 1890),.....	
358	PENCIL leads, not in wood,.....	10%
SEC. 3.	" charcoal, not crayons (G. A. 1819).....	20%
357	" colored, not crayons (G. A. 1498),.....	50%
61	" eyebrow, as toilet preparations (G. A. 1779),.....	40%
314	PENCILS, hair all,.....	35%
357	" slate, covered with wood .....(G. A. 688).....	50%
357	" " n. o. p. f.,.....	30%
357	" of wood filled with lead or other material,.....	50%
169	PENHOLDERS and parts thereof and penholder tips,.....	25%
	" pencils combined, according to chief value (G. A. 841), and	
138	PENKNIVES pocketknives or erasers of all kinds, valued at not more than 30¢ per dozen, 25% ad valorem,.....	
	PENKNIVES, pocket knives or erasers, valued at more than 30¢ per dozen and not exceeding 50¢ per dozen, 25% ad valorem, and per dozen,.....	12¢

PAR.	ARTICLE.	RATE
	PENKNIVES, pocketknives or erasers, valued at more than 50¢ per dozen, and not exceeding \$1.00 per dozen, 25% ad valorem, and per dozen,.....	25¢
	PENKNIVES, pocketknives or erasers, valued at more than \$1.00 per dozen, and not exceeding \$1.50 per dozen, 25% ad valorem, and per dozen,.....	40¢
	POCKETKNIVES, penknives or erasers, valued at more than \$1.50 per dozen, and not exceeding \$3.00 per dozen, 25% ad valorem, and per dozen,.....	75¢
	PENKNIVES, pocketknives or erasers, valued at not more than \$3.00 per dozen, ad valorem, Provided, that blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers, valued at more than 30¢ per dozen,.....	50¢
169	PENS, gold,	25%
168	" metallic, except gold pens, per gross,.....	8¢
SEC. 3.	" quill (S. 10394), unenumerated,.....	20%
235	PEPPER, all, ground (G. A. 10868), per pound,.....	3¢
632	" black or white, unground (S. 7640),.....	Free
235	" pods or Mexican peppers (S. 5780), per pound,.....	2½¢
235	" red, or cayenne, or capsicum, unground, per pound,.....	2½¢
32	PEPPERMINT oil,.....	25%
207	PEPPERS, bird peppers or chillies (G. A. 363, 793; S. 14787),.....	10%
59	PEPSIN (S. 7263), medicinal preparation, (G. A. 633, 1853),.....	25%
225	PEPTONES, meat (S. 7057),.....	15%
59	PEPTONIZED beer, as medicinal preparation (G. A. 1347, 1439),.....	25%
327	PERCUSSION caps (S. 2150), per 1000 caps,.....	\$2.07
63	PERFUMED soap,.....	35%
72	PERFUMERY, alcoholic, \$2.00 per gallon,.....and	50%
61	" not alcoholic (S. 6565, 7369, 8742, 9712),.....	40%
	" bottles, pay duty in addition to contents (S. 6002),.....	
61	" articles of n. o. p. f.,.....	40%
562	PERIODICALS and newspapers (G. A. 696, 786; 6440, 6701, 9275, 8747, 10881, 1188, 1716, 1724, 1784, 2401),..... But the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications. containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly,.....	Free
410	" devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies,.....	Free

SCHEDULE OF DUTIES.

439

PAR.	ARTICLE.	RATE
410	PERIODICALS and newspapers published by individuals for gratuitous private circulation,.....	Free
60	PERMANGANATE of potassa, chemical compound,.....	25%
SEC. 3.	PERSIAN berries, extract of (S. 5529, 5865),.....	20%
669	PERSONAL effects accompanying passenger. (See Wearing Apparel),.....	Free
583	" and household effects, not merchandise of citizens of the United States dying in foreign countries,.....	Free
	" effects accompanied by passenger, no invoice required for. (Act of June 10, 1890),.....	
568	PETROLEUM, crude or refined. (See Oil),.....	Free
	" Provided, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem,.....	
584	PEWTER and britannia metal, old, fit only to be remanufactured,..	Free
177	" and britannia metal, articles of,.....	35%
60	PHENACATINE, chemical compound (S. 9276),.....	25%
	PHILOSOPHICAL apparatus, dutiable according to material of chief value (G. A. 493, 593, 600, 802, 862, 997, 1107, 1108, 1118, 1119, 1120, 1176, 1229, 1368, 1765),.....	
687	" brought by professional artists, lecturers or scientists, and not intended for sale under bond for exportation in six months,.....	Free
585	" and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster-of-Paris; paintings, drawings and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific or literary purposes, or for encouragement of the fine arts, and not intended for sale,.....	Free
	" apparatus, etc., for colleges. (See decision of the Supreme Court (S. 10603),.....	
	" instruments, free entry for a private academy disallowed (G. A. 2162),.....	
586	PHOSPHATES, crude or native,.....	Free
60	" of lime and soda, chemical compound,.....	25%
363	PHOSPHORIC acid,.....	Free
53	PHOSPHORUS, per pound,.....	15¢
60	PHOSPHURET of lime,.....	25%
308	PHOTOGRAPHIC negatives (G. A. 944, 967), as photographs,.....	30%
313	" paper (S. 6530, 8758, 890087),.....	20%

PAR.	ARTICLE.	RATE
358½	PHOTOGRAPHIC dry plates or films.....	25%
311	PHOTOGRAPHS, (S. 5574).....	25%
687	" for exhibition by lectures or societies.....	Free
688	" for colleges and schools, (G. A. 732, 944, 967),.....	Free
102	" on glass, (G. A. 967),.....	35%
412	" for the United States or Library of Congress,.....	Free
410	" (see books) bound or unbound, more than 20 years old at date of importation,.....	Free
177	PHYSICIANS' and dentists' mirrors and plates, (G. A. 932, 1075), as manufactures of metal,.....	35%
177	" and surgeons' instruments for hospital, dutiable, (G.A. 2395)	35%
341	PIANOFORTE leather, and pianoforte action leather,	20%
326½	PIANOS, G. A. 764,	25%
341	PIANOFORTE action leather,.....	20%
198	PICKLES and sauces of all kinds, (S. 10597).....	30%
209	PICKLED fish n. o. p. f. per pound,.....	¾¢
210	" herrings "	½¢
681	PICKETS and palings, wood, (S. 7378).....	Free
363	PICRIC acid, S. 9827,.....	Free
	PICTURES and frames separately dutiable, (G. A. 2388, 1718),.....	
313	" decalcomanie as manufactures of paper, S. 3822,.....	20%
684	PIDDICKS, reed or rattan unmanufactured, S. 8760, 9779.....	Free
110	PIG IRON per ton,	\$4.00
47	PIGMENT containing zinc, per pound,.....	1¢
52	PIGMENT containing lead, per pound,.....	1½¢
48	PIGMENTS, all other,.....	25%
504	PIGS hair mixed with bristles, (G. A. 1448,).....	Free
159	" of brass,	10%
166	" of lead, per pound, (See Lead)	1¢
653	" of tin,.....	Free
174	" of zinc, per pound,	1¢
283	PILE fabrics, astrachans, not (G. A. 1030, 1496, S. 14290, 14120, dutiable as manufactures of wool,.....	
259	" fabrics, cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted or printed,	40%
259	" if bleached, dyed, colored, stained, printed, or painted (G. A. 261, 335, 516, 1488),.....	47½%
	PILE fabrics, selvages on, method of determining weight (G. A. 755, 1115, 1122),	
299	" fabrics, silk, per pound, but not less than 50%.....	\$1.00
	" velours, and velvet ribbon as pile fabrics, (G. A. 539, 615), ...	
	PILL boxes, not packing boxes, (G. A. 1506),	
276	PILLOW shams, cotton, lace, (G. A. 443),	50%

SCHEDULE OF DUTIES.

441

PAR.	ARTICLE.	RATE
246	PILLOWS of down, as manufactures of cotton,.....	35%
235	PIMENTO, ground per pound,	3¢
633	" unground,.....	Free
684	" wood, sticks for umbrellas etc.,.....	Free
213½	PINEAPPLES,	20%
219	" in tins, as fruits preserved in their own juice, (G. A. 1961) ...	20%
677	PINE clapboards,	Free
170	PINS, belt, not jewelry,.....	25%
170	" bonnet, scarf and lace as pins, (G. A. 1687, 1671, 1498, 1467),...	25%
170	" bonnet and hat, not jewelry, (G. A. 961),.....	25%
	" crank, (See Iron and Steel),.....	
354	" celluloid, (G. A. 476, 535, 701, 1829),.....	30%
170	" glass and enamelled heads, (G. A. 270),.....	25%
170	" hair, (G. A. 134),.....	25%
170	" hat, bonnet, shawl and belt, if not jewelry,	25%
102	" imitation jet, not dutiable as jewelry, (G. A. 1315, 1324), but manufactures of glass and metal),.....	35%
336	" if jewelry, (S. 9625, 10544 G. A. 535),.....	35%
170	" metallic, including solid or glass heads, S. 9784, 10484, 10688, 11025, (G. A. 270, 961),.....	
170	" safety, (G. A. 961),.....	25%
170	" shawl, not jewelry,.....	25%
	" shell, (S. 9056)	25%
	" solid or glass heads,	25%
122	" wrist or crank, (See Steel Ingots),	
359	PIPE bowls, of all materials, n. o. p. f.,.....	50%
359	" bowls, made wholly of clay, valued at not more 50c. per gross,	10%
359	" tobacco of all materials n. o. p. f.,.....	50%
350	" common tobacco, valued not over 50c. per gross,.....	10%
130	" boiler, wrought iron or steel,.....	25%
359	" cases for as smokers articles, (G. A. 2, 26, 993, 1234),.....	50%
133	" cast iron of every description per pound,.....	6¢
359	" of clay, all common, tobacco, and pipe bowls made wholly of clay, valued at not more 50c. per gross, (G. A. 320, 1159,).....	10%
161	" copper,	20%
167	" lead, per pound,.....	1¼¢
326½	" pitch, metal, (S. 9325, 10258),.....	25%
328	PIPING, India rubber, for artificial flowers, (S. 8931).....	35%
143	PISTOLS, breech loading, and parts of.....	30%

PAR.	ARTICLE	RATE
122	PISTON RODS, steel,.....	25
154	PIT saws, per linear foot,.....	8¢
424	PITCH, Burgundy,.....	Free
647	" of coal tar,.....	Free
647	" of wood,.....	Free
326½	" pipes, pitch, metal (S. 9325, 10258),.....	25%
282	PITH hats, made of resin and wool for miners, (G. A. 1760), as wool hats,	
417	PLAITS, braids, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rat-tan, suitable for making or ornamenting hats, bon-nets and hoods,.....	Free
489	PLAINAINS,	Free
177	PLANES and plane irons (S. 10568),.....	35%
676	PLANK boards, deals, and other lumber, rough or dressed, except boards, plank, deals, and other lumber of cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rose-wood, satinwood, and all other cabi-net woods,	Free
673	PLANKING, ship, n. o. p. f.,.....	Free
591	PLANTERS, plows, tooth and disk harrows, harvesters, reapers, agri-cultural drills, and mowers, horserakes, cultivators, threshing machines and cotton gins, Provided, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act,	Free
487	PLANTS, fruit (i. e. fruit plants), tropical and semitropical, for purposes of propagation or cultivation,.....	Free
234½	" orchids, lily of the valley, azaleas, palms and other plants used for forcing under glass for cut flowers or decora-tive purposes (S. 10720, 10737),	10%
648	" tea, and Tea,.....	Free
587	" trees, shrubs, vines of all kinds, commonly known as nursery stock. n. o. p. f. (G. A. 477, 749, 750, 1224, 1226, 1929),	Free
84	PLAQUES, chinaware, etc., white, not changed in condition by superadded ornamentation or decoration,.....	30%
575	" hand-painted, if work of art (S. 6216; G. A. 1172, 1764),	Free
177	" metal, as manufactures of metal,	35%
85	" painted, tinted, enameled, printed, gilded, or otherwise decorated,	35%
81	PLASTER of Paris, or gypsum, ground (S. 9950, 10567), per ton,	\$1 00
	" of Paris or gypsum, calcined, per ton,.....	\$1 25

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	PLASTER, of Paris, casts for societies,.....	Free
353	" of Paris, manufactures of, or of which plaster of Paris is component of chief value, n. o. p. f.,	30%
588	" of Paris and sulphate of lime, unground,.....	Free
575	" statuettes (G. A. 583),, if works of art,.....	Free
59	PLASTERS, adhesive, medicinal preparation (G. A. 1187),	25%
59	" partly wool, as manufactures of wool (S. 6576; G. A. 1314), ...	25%
94	PLATE glass, cast polished, finished or unfinished, and unsilvered (See Glass),.....	
97	" cast polished, silvered or unsilvered (See Glass),.....	
95	" cast polished, silvered (See Glass),	
96	" looking-glass, or plate glass silvered and framed, frames are dutiable in addition to glass,.....	
93	" fluted, rolled or rough (See Glass),	
177	PLATED ware, as manufactures of metal (G. A. 107, 243, 265, 1099, 1259, 1309),	35%
114	PLATES, boiler or other of iron or steel, except saw plates herein-after provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent or less, per pound,.....	10¢
	valued above one cent and not above one and one-half cents, per pound,.....	10¢
	valued above one and one-half cents and not above four cents, per pound,.....	30%
	valued at over four cents per pound,	25%
	Provided, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets,	
34	" cast iron stove, per pound,.....	10¢
54	" of copper, n. o. p. f.,.....	Free
161	" copper, rolled,.....	20%
151	" electrotpe and stereotype,	25%
151	" engraved or lithographed for printing,.....	25%
476	" fashion,	Free
152	" railway, fish, or splice bars, iron or steel,.....	25%
119	" of iron or steel, galvanized or coated (See Iron),.....	
	" of iron for floors, not structural iron (G. A. 536),	
144	" of metal, enameled or glazed with vitreous glasses,	35%
152	" railway fish, or iron or steel,	25%
161	" rolled, of copper,.....	20%
122	" saw, wholly or partly manufactured (See Steel Ingots),.....	
151	" steel engraved,.....	25%

PAR.	ARTICLE.	RATE
120-121	PLATES, steel, or taggers' iron, n. o. p. f. (See Steel),.....	
151	" stereotype,.....	25%
662	" stereotype, old and broken, as type metal,.....	Free
86	" terra cotta (S. 6173),	30%
177	" or rollers for printing (S. 9096), manufactures of metal,	35%
589	PLATINA in ingots, bars, sheets and wire,	Free
590	PLATINUM, unmanufactured, and vases, retorts, and othappa-er tus, vessels and parts thereof composed of platinum, adapted for chemical uses (S. 3770),.....	Free
312	PLAYING cards, in packs not exceeding 54 cards, and at a like rate for any number in excess (S. 10154), per pack, ....10¢ and 50¢	
	" cards, Chinese (S. 8617, 10731),.....	
591	PLOWS, tooth and disk harrows, harvesters, reapers, agricultural drills, and plantera, mowers, horserakes, cultivators, threshing machines and cotton gins: Provided, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act,	Free
592	PLUMBAGO,	Free
SEC. 3	" stove polish (S. 6403),.....	20%
140	PLUMBERS' knives, all,.....	35%
115	" hooks and hold-fasts (S. 7404), per pound,.....	1½¢
328	PLUMES (See Feathers),.....	35%
14	PLUM paste, coal tar color (S. 9638),.....	25%
SEC. 3.	" pudding, unenumerated manufactured article (S. 8533),....	20%
217	PLUMS (S. 10274), per pound,.....	1½¢
17	" dried (S. 3811), per pound,.....	1½¢
593	PLUSH, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats,.....	Free
	" fabrics. (See Pile Fabrics),.....	
299	PLUSHES, silk (G. A. 615, 755), per pound,.....	\$1 00
259	" velvets, velveteens, corduroys, and all pile fabrics, com- posed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted or printed (S. 10895; G. A. 474, 539, 692, 890),.....	40%
259	" the above, if bleached, dyed, colored, stained, painted or printed,.....	47½%
353	POCKET-BOOKS, leather, chief value (S. 6217, 6218),.....	30%
138	" knives of all kinds, or parts thereof (See Penknives.) (G. A. 1767),.....	
359	" lamps as smokers' articles (S. 6908),.....	50%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
182½	POLARISCOPE test for sugar and molasses.....	
673	POLES, hop (S. 5105)	Free
672	" telegraph.....	Free
594	POLISHING and burnishing stones.....	Free
	" powders, according to material (S. 9265; G. A. 605),.....	
48	" " crocus, as paint (G. A. 1627),.....	25%
61	POMADES and pomatum,.....	40%
SEC. 3.	" enflouraged (S. 5968), n. o. p. f.,.....	20%
469	POMEGRANATES,.....	Free
302	PONGEES (silk),.....	45%
320	POOL balls, of ivory, bone, or other material,.....	30%
470	POPPY heads, crude drug,.....	Free
29	POPPY-SEED oil, raw, boiled, or oxidized, per gallon of 7½ pounds weight,.....	20¢
206	" " n. o. p. f., per bushel of 56 pounds (S. 7828).....	20¢
90	PORCELAIN or opal glassware,.....	40%
84	" slates (S. 618),.....	30%
84	" ware, not, changed in condition by superadded ornamentation or decoration,,.....	30%
85	" ware, painted, tinted, enameled, printed, gilded, or otherwise decorated,.....	35%
224½	PORK, fresh,.....	20%
338	PORPHYRY, not marble but precious stone (G. A. 1717), uncut,.....	10%
245	PORTER, in bottles or jugs, per gallon,.....	30¢
245	" otherwise than in bottles or jugs, per gallon,.....	15¢
	PORTIERES, according to material (S. 7186),.....	
79	PORTLAND cement, in packages (S. 11197; G. A. 556), per 100 pounds,.....	8¢
	" in bulk, per 100 pounds,.....	7¢
	PORT of arrival (S. 9041),.....	
	PORTS, customs. (See list in Introduction),.....	7¢
679	POSTS of wood, rough hewn or sawed only,.....	Free
113	" and columns, iron or steel, per pound,.....	6-10¢
673	" fence and paving, cedar (G. A. 923),.....	Free
60	POTASH, acetate of,.....	25%
60	" bicarbonate of, chemical salt (G. A. 496, 548),.....	25%
54	" bichromate of (S. 6651),.....	25%
60	" bisulphite of (G. A. 496),.....	25%
595	" calcined or pearl ash, crude carbonate (G. A. 548),.....	Free
595	" caustic, including refined, in sticks or rolls,.....	Free
595	" chlorate of,.....	Free

PAR.	ARTICLE.	RATE
54	POTASH, chromate of	25%
595	" crude, carbonate of, or "black salts" (S. 8601),.....	Free
595	" hydrate, including refined, in sticks rolls,	Free
55	" hydrate of,.....	10%
55	" iodate of, per pound,.....	25%
55	" iodide of, per pound,.....	25%
595	" muriate of,.....	Free
56	" nitrate of, refined, or saltpetre, per pound,.....	1½%
57	" prussiate of, red or yellow (S. 8586),.....	25%
595	" sulphate of, crude or refined (S. 7452),.....	Free
60	POTASSA, acetate of, chemical salt,.....	25%
60	" permanganate of (S. 1545),.....	25%
75	" tartrate of, or Rochelle salts, per pound,.....	2%
75	" tartrate of soda, per pound,.....	2%
232	POTATO starch (S. 7522), per pound,.....	1½%
204	POTATOES, per bushel, of 60 pounds (S. 8545),.....	15%
	" entry of, for consumption or for warehouse and transportation (S. 8443),.....	
134	POTS, cast iron, per pound,.....	10%
136	" cast iron, coated, or glazed or tinned (S. 8527), per pound,....	10%
	" tea, coffee, etc., not hollow ware (G. A. 105),.....	
359	POUCHES for smoking and chewing tobacco (S. 7084),.....	50%
226	POULTRY, dressed (G. A. 412), per pound,.....	3%
226	" (S. 7202; G. A. 166), per pound,.....	2%
	SEC. 3. POUNCE, powdered sandarack,.....	20%
537	POWDER and powders, bleaching, or chloride of lime,	Free
537	" bleaching, or chloride of lime,.....	Free
160	" bronze (G. A. 148, 1036, 1460),	40%
463	" curry,.....	Free
	" finishing, according to material.....	
324	" gun. (See Gunpowder).....	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
314	[POWDER, puffs, as brushes, (G. A. 1731), ¹	35%
SEC.3	" sachet, not a toilet preparation, (S. 14283),.....	20%
16½	POWDERED licorice root, dutiable as a drug, (G. A. 2363),	10%
235	" spices, n. o. p. f., per pound,	3¢
61	POWDERS for the hair, moth, teeth or skin, (S. 9151),.....	40%
324	" fulminating and like articles, n. o. p. f.,.....	30%
325	" gun, valued at not over 20¢, per pound,.....	5¢
"	" " at over 20¢ per pound,	8¢
SEC.3	" incense, (S. 10232, G. A. 10);.....	20%
21	" ink,.....	25%
16½	" insect, gum olebarium, (S. 6161),.....	10%
"	" polishing, according to material.....	
177	" silver, (S. 9101, 10498),.....	35%
61	" toilet,.....	40%
338	PRECIOUS stones, imitation, not exceeding one inch in dimensions, not set,.....	10%
338	" stones, all kinds, cut but not set, (G. A. 361, 961, 1331, 1717, 1726, 1727, 1729, 1730, 1789),.....	25%
338	" imitations of, not exceeding one inch in dimensions, not set,	10%
338	" set, n. o. p. f., (S. 6279, 6390, 7742, G. A. 424),.....	30%
338	" uncut.....	10%
167	" glaziers' diamonds, (G. A. 510, 956),.....	Free
11	PRECIPITATED chalk,	20%
58	PREPARATIONS, medicinal, alcoholic, per pound provided that no such preparation shall pay less than 25 per cent. ad valorem.....	50¢
619	" anatomical,	Free
11	" chalk, n. o. p. f.,.....	20%
60	" chemical compounds and salts, n. o. p. f.,.....	25%
61	PREPARATIONS used as applications to the hair, mouth, teeth or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations..... and articles of perfumery, not specially provided for in this Act,.....	40%
59	" medicinal, proprietary, etc., non-alcoholic,.....	25%
58	" coal tar, per pound,.....	50%
239	" on all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.....	
443	" of coal tar, not medicinal except colors and dyes, n. o. p. f.,	Free

PAR.	ARTICLE.	RATE
60	PREPARATIONS known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act,.....	
231	PREPARED chicory or coffee substitute, (G. A. 1133, 1215, S. 14783, per pound),	1½¢
11	“ chalk,	20%
218	“ cocoanut or dessicated.....	30%
211	“ fish, herrings in oil, (G. A. 968),.....	20%
19	“ fish bladders,	25%
198	“ French mustard as sauce, (G. A. 1585),	30%
215	“ olives,.....	20%
225¾	“ meats,.....	20%
615	“ oysters, as shell fish, (G. A. 1072),.....	Free
198	“ truffles as mushrooms and prepared vegetables, (G. A. 21, 1600, 1634, reversed by 2679),.....	30%
	PRESENTS, articles imported as, not therefore free of duty, (S. 11305,)	
218	PRESERVED Fruit in sugar, etc.,.....	30%
225¾	“ meats,.....	20%
	PRINCIPAL markets of country of production, (G. A. 1007),.....	
311	PRINTED matter, n. o. p. f., (S. 5485, 10729, 10930, G. A. 425, 455, 530, 638, 788, 831, 945, 960, 1083, 1095, 1104, 1257, 1698, 1707, 1784, (See Paper),.....	25%
21	PRINTERS' ink,.....	25%
306	PRINTING paper, unsized, sized or glued, suitable only for books and newspapers,.....	15%
413	PRINTS, lithographic, for societies, etc. (See Books),.....	Free
	“ lithographic (See Paper) (G. A. 769, 788, 845, 885),.....	
102	PRISMS, glass, as manufactures of glass (G. A. 1155, 1336, 1934) ,.....	35%
551	PRIZES or trophies, such as medals, etc. (S. 6566; G. A. 1738, 1799), and actually received or accepted,.....	Free
60	PRODUCTS or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act,	25%
	“ of the United States, reimported (See United States),.....	
596	PROFESSIONAL books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale (417), nor shall it	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.	Free
PRO FORMA	invoices, goods covered by, liable to additional duty for undervaluation (S. 9544; G. A. 968, 1805),.....	
Act March 2, 1883.	PROHIBITED importations, adulterated and spurious teas,	
SEC. 3082, R. S.	Prohibited importations, goods violating copyright, Treas. Reg., Art. 376 to 378,.....	
SEC. 5	" goods not stamped or marked,	
SEC. 6	" goods simulating domestic trade marks,	
SEC. 10	" goods obscene,.....	
241	PROOF of brandy and other spirits and liquors, standard for determining, same as defined in laws relating to internal revenue (G. A. 573),.....	
244	" of wines, cordials, or other liquors, by distillation or otherwise, ascertainment of,.....	
58	PROPRIETARY medicinal preparations of which alcohol is a component part, or in the preparation of which alcohol is used, n. o. p. f., per pound,	50¢
	Provided, That no such preparation shall pay less than (G. A. 109, 268, 619, 881, 946),.....	25¢
•	PROTEST of importer against assessment of duty by Collector. (See Administrative Act June 10, 1890.)	
	" on personal effects not required (S. 8890),	
	" claiming higher rate than assessed sustained (G. A. 2413; S. 14691),.....	
	" must be filed during business hours (G. A. 2018),	
	" error in citing paragraph not fatal (G. A. 2132),.....	
	" on reliquidation valid (G. A. 738, 2403; S. 14446),.....	

PAR.	ARTICLE.	RATE.
	(Decisions of Board of U. S. General Appraisers).	
	Protests, abandonment of,.....	6, 645
	after reliquidation when invalid,.....	1822, 1818, 1794
	against appraisements—vague and in- definite,.....	787, 1218, 1547, 1678, 179, 181, 233, 718
	against constitutionality of the Act, May 9, and Oct. 1, 1890,.....	32, 203, 57
	against including commissions,.....	79
	against liquidations on pro forma invoices	1629
	against valuation will not lie,.....	1190, 1198, 1643, 226
	alternative claims in,.....	137
	as to goods gone into consumption,.....	487
	by mail not received in time,.....	1747
	by whom to be made,.....	3
	cannot reserve rights,.....	538
	claiming under Army Act,.....	494
	confined to statements contained in in- voices,.....	314, 1643
	failure to make proper claims on or prove 487, 770, 1461, 1824	
	filed out of time,.....	91, 98, 911, 127, 467, 1878, 1640, 1818
	filed by wrong parties,.....	3, 1069, 1181
	Heyl's Digest, used as reference in, not fatal.....	1678
	importers must prove their claims in,....	1824, 1590
	indefinite,.....	179, 181, 233, 718, 787, 1623, 1584, 1526, 1902, 1914
	invoices and samples must accompany,...	995, 1093, 423
	must be specific to be entertained,.....	1526
	payment of duty prior to and after,.....	33, 150, 186, 1035
	prematurely filed, animals for breeding purposes,.....	1878
	proof as to antiquities to accompany,.....	454, 702

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
	Protests, proof as to breed and registry of animals for breeding purposes,..... 1878	
	reappraisements,.....65, 899	
	repugnant claims,..... 509	
	reliquidation under,..... 738, 1818	
	secondary, not valid,..... 1584	
	sufficiency of,..... 933, 1876	
	warehouse and transportation entries,.... 1856	
247	PRUNE wine and juice, n. o. p. f., containing 18% or less of alcohol, per gallon,.....	50¢
	“ etc., containing over 18% of alcohol (G. A. 1721) per gallon,..	\$1 80
283	PRUNELLA, lasting, as “ wool dress goods ”,.....	
489	PRUNELLES, n. o. p. f. (S. 6330),.....	Free
217	PRUNES (S. 4993, 3233), per pound,.....	1½¢
	PRUNING knives, as pocket knives (G. A. 1486). (See Cutlery),....	
57	PRUSSATE of potash, red or yellow,.....	25%
70	“ of soda (S. 11298; G. A. 637),.....	25%
410	PUBLICATIONS. (See Books),.....	Free
688	PUBLIC monuments, articles intended for,.....	Free
	PUFF boxes, according to material,.....	
685	PULLED wool, as scoured wool (G. A. 683),.....	Free
	PULLEYS, according to material,.....	
38	PULP, blue colors, per pound,.....	6¢
353	“ all manufactures of, or of which pulp is component of chief value, n. o. p. f.,.....	30%
353	“ paper, imitation of Lincrusta-Walton wall paper (G. A. 1943,	30%
355	“ masks.....	25%
SEC. 3.	“ straw (G. A. 1128),.....	20%
43	“ ultramarine blue in pulp, per pound,.....	3¢
52	“ white lead, per pound,.....	1½¢
353	“ wood, manufactures of, or of which wood pulp is component of chief value, n. o. p. f. (G. A. 1866),.....	30%
303	“ wood, mechanically ground or chemical pulp, bleached or unbleached (G. A. 459, 632, 1128, 1552; S. 11951),.....	10%
41	“ yellow, per pound,.....	3¢
SEC. 3.—	PULQUE (S 6871),.....	20%
597	PULU.....	Free
588	PUMICE (G. A. 918, 1883),.....	Free
597	PULU.....	Free

PAR.	ARTICLE.	RATE.
598	PUMICE,.....	Free
207	PUMPKINS,.....	10%
206½	" seed (S. 7259),.....	10%
	PURCHASED goods, additions to value not allowed on entry (G. A. 1801),.....	
59½	PURPLE, London,.....	12½%
	" PUTTING up and knocking down" machinery, cost of, not a dutiable charge (G. A. 1806),.....	
46	PUTTY, per pound,.....	½¢
140	" knives, as painters' knives,.....	35%
SEC. 3.	" red, polishing material (G. A. 605),.....	20%
109½	PYRITES, dross or residuum from burnt per ton,.....	40%
642	" sulphur ore (G. A. 419). (See Sulphur),.....	Free
18	PYROGALLIC acid, so-called (S. 3412),.....	10%
1	PYRGLIGNEOUS acid,.....	20%
15	PYROXYLINE, compounds of, per pound,.....	40%
15	" compounds of, rolled in sheets, not made up, per pound,.....	50%
15	" compounds of, if in finished or partly finished articles,.....	45%
15	" manufactures of (S. 11033, 11092; G. A. 488, 535, 701, 879),.....	45%

SCHEDULE OF DUTIES.

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Q

PAR.	ARTICLE.	RATE.
	QUARANTINE of meat, cattle, etc. (S. 10639, 10717, 14717).....	
338	QUARTZ rock crystals (G. A. 1717, 1726), as imitations on precious stones, not set, if not exceeding 1 inch in diameter,	10¢
	“ spar prisms (G. A. 155),.....	25%
470	QUASSIA wood (S. 6625),.....	Free
18	QUERCITRON extract (G. A. 989, 1289, ; S. 13860),.....	10%
170½	QUICKSILVER, per pound,.....	7¢
45	“ colors containing, dry or ground in oil,.....	20%
387	“ flasks or bottles, foreign or domestic, returned after exportation from the United States,.....	Free
600	QUILLS from wings of large fowls or birds (G. A. 2460).....	Free
477	“ goose, split (S. 7148).....	Free
SEC. 3.	“ pens, non enumerated manufactured articles (S. 10394),.....	20%
600	“ prepared or unprepared, but not made up into complete articles (S. 4705),.....	Free
SEC. 3.	“ toothpicks, unenumerated manufactured articles (G. A. 384),.....	20%
	QUILTS, dutiable according to material (S. 8784, 8850),.....	
328	“ of down,.....	35%
206½	QUINEE seed (G. A. 2151 ; S. 11212);.....	10%
601	QUINIA, sulphate of, and all alkaloids or salts of cinchona bark,...	Free
470	“ barks of,.....	Free
601	QUINIDIA (S. 6268),.....	Free
61	QUININE tonic for the hair, a toilet preparation,.....	40%
460	QUOITS or curling stones and handles,.....	Free

R

PAR.	ARTICLE.	RATE
362	RABBITS' fur, waste (G. A. 190, 1047),.....	10%
335	" fur, hats composed of,.....	40%
353	" hair, caps, as manufacturers of fur (G. A. 537),.....	30%
492	" fur dressed pieces dutiable only for use in making hatters' fur,.....	Free
431	RACQUET gut strings (G. A. 88),.....	Free
277	RAFFIA cloth (G. A. 870, 1037, 1062),.....	35%
497	" crude vegetable fiber,.....	Free
181	RAFTS, as n. o. p. f., wood,.....	25%
686	RAGS and waste wool (G. A. 1537), to take effect August 2, 1894,.....	Free
577	" as paper stock,.....	Free
602	" not otherwise specially provided for in this act,.....	Free
177	RAIL ends, dutiable as steel, (S. 9358),.....	35%
673	RAILROAD ties, wood,.....	Free
117	RAILS, flat, iron or steel punched, per pound,.....	7 ¹⁰ / ₁₆
117	" T, iron or steel, per pound,.....	7 ¹⁰ / ₁₆
117	RAILWAY bars of iron or steel, per pound,.....	7 ¹⁰ / ₁₆
117	" bars, old, fit only for remanufacture, as scrap steel, (S. 4262, 8214, per 100.....,	\$4.00
152	" fish plates of iron or steel,.....	25%
98	" spectacles, with wire gauge attachments, dutiable as spectacles (G. A. 2036),,.....	40%
156	" tires, per pound,.....	1 ¹ / ₄
65	" wheels, per pound,.....	1 ¹ / ₄
217	RASINS, per pound,.....	1 ¹ / ₂
591	RAKES, horse. (See Plows.),.....	Free
277	RAMIE, manufactures of, vegetable fiber (G. A. 1037, 1062),.....	35%
497	" or china grass, a vegetable fiber,.....	Free
375	RAUCOU, or roucou, or cocoa,.....	Free
611	RAPE seed, n. o. p. f.,.....	Free
31	" seed oil, per gallon (S. 9323),.....	10¢
139	RAPIERS, and rapier blades (S. 6350),.....	35%
489	RASPBERRIES (S. 3162),.....	Free
247	" syrup or fruit juice (G. A. 794), containing not over 18% of alcohol, per gallon,.....	50¢
	containing over 18% of alcohol, per gallon,.....	\$1.80
SEC. 3.	" vinegar, not fruit juice,.....	20%
141	RASPS and files, if not over 4 inches long, per dozen,.....	35¢
	if over 4 inches long, and under 9 inches per dozen,.....	60¢
	if 9 inches long and over per dozen.....	\$1.00

SCHEDULE OF DUTIES.

455

PAR.	ARTICLE.	RATE.
240	RATAFIA, per proof gallon,.....	\$1.80
417	RATTAN, braids, plaits, etc., for hats, bonnets or hoods,.....	Free
179	" chair cane, or chair reeds (S. 9779; G. A. 761, 1665),.....	10%
181	" furniture beaters (G. A. 1014), as manufactures of wood,....	25%
181	" manufactures of, n. o. p. f.,.....	25%
181	" piddicks (S. 5252),.....	25%
179	" split, not free as reeds (G. A. 1532),.....	10%
684	" unmanufactured (G. A. 761),.....	Free
29	RAW oil, per gallon of 7½ pounds weight,.....	20¢
SEC. 3.	" unmanufactured articles, n. o. p. f.,.....	10%
140	RAZORS and razor blades, finished or unfinished,.....	45%
100	READING glasses, as lenses (G. A. 600, 672, 721),.....	35%
258	READY-MADE clothing, cotton,.....	40%
299	" clothing, silk,	50%
284	" clothing, as wool. (See Woolens.),.....	
591	REAPERS, agricultural. (See Plows.),.....	Free
	REAPPRAISEMENT, goods under seizure, not entitled to (S. 14125, 15778),.....	
	" values on, may be advanced by General Appraisers (S. 10670),.....	
	REAPPRAISEMENTS may be called for by importer within ten days. (See Administrative Act of June 10, 1890.) (See Appendix.),.....	
	" of imported merchandise may be called for by collectors (S. 10604.) (Administrative Act of June 10, 1890.) (See Appendix.),.....	
410	REBOUND books, printed more than 20 years (G. A. 426, 1865),.....	Free
77	RECIPROCITY with Canada, Treaty approved March 17, 1866, partly annulled,.....	
11	RED chalk,.....	20%
42	" earth, or ochery earth (G. A. 1880), per pound,.....	1¼¢
51	" lead, per pound,.....	1½¢
26	" oil, Turkey,.....	30%
58	" paint. (See 45.),.....	20%
205	" pepper or capsicum, ground, per pound,.....	3¢
235	" pepper or capsicum, unground, per pound,.....	2½¢
57	" prussiate of potash,.....	25%
SEC. 3.	" putty, not paint (G. A. 605.) (See 46),.....	20%
44	" vermilion, containing quicksilver,.....	20%
44	" vermilion, not containing quicksilver, but made of lead, or containing lead, per pound,.....	6¢
684	REEDS, bamboo, sticks for umbrellas, etc.,.....	Free
179	" chair, wrought or manufactured from rattan or reeds,	10%

PAR.	ARTICLE.	RATE
684	REEDS, not further manufactured than cut into lengths, suitable for sticks for umbrellas, parasols, whips or walking canes,.....	Free
109	REFINED borax, per pound,.....	2¢
SEC. 21.	“ and smelted ores and metals in bond,	
	REFUND by Secretary of the Treasury of duties on imports paid in excess (S. 6721, 7505, 7973, 8031, 9850, 10623, 10715, 10841, 10855, 11011.) (Administrative Act.) (See Appendix.),	
501-577.	REFUSE, gunny bags, cloth, etc.,.....	Free
166	REFUSE lead, per pound,.....	1¢
	REFUSAL of persons to testify before the Board of General Appraisers. (Administration Act, June 10, 1890.) (See Appendix.),.....	
603	REGALIA and gems, statues, statuary, and specimens of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals,.....	
“	candelabra, not (G. A. 959, 1742),.....	
“	costumes for military, not (G. A. 1759),.....	
“	Joss house fittings, not (G. A. 1265),.....	
“	lamps, crosses, lecturns, ostensorium not (G. A. 958, 1277),.....	
“	piece goods, not (G. A. 269),.....	
“	silk banners for societies, not,.....	
“	surplices for private use, not (G. A. 1791),.....	
374	REGULUS, antimony, (G. A. 463, S. 11020),.....	Free
453	“ of copper,.....	Free
SEC. 19.	RE-IMPORTATION of articles once exported, of the growth, product or manufacture of the United States	
	RE-IMPORTATION of foreign articles, exported and returned, dutiable as if new importation (S. 11505, 11716),.....	
	RE-IMPORTED whiskey, allowance for soakage, (S. 15089),.....	
585	RELIGIOUS societies, certain importations for,.....	Free
	RELIQUIDATION, protest on valid whenever the original liquidation changes the status of the claim, (G. A. 738, 1304, 1338, 2403,	

SCHEDULE OF DUTIES.

457

PAR.	ARTICLE.	RATE.
60	RENDERED oils, n. o. p. f.,.....	25%
604	RENNETS, raw or prepared,.....	Free
SEC. 8.	REPAIRS to American vessels, (G. A. 1077,).....	
SEC. 13.	“ to machinery under a bond,.....	
282	RESIN and wool, hats of, as wool hats, (G. A. 1760).....	
470	“ gum, as drugs, (G. A. 1528),.....	Free
443	RESORCINE, a coal tar preparation, (S. 11133, 2652),.....	Free
87	RETORTS, gas,.....	20%
590	“ of platinum for chemical uses, (S. 733),.....	Free
636½	REVENUE stamp foreign—canceled or uncanceled,.....	Free
	RIBBONS, according to material.....	
	“ velvet as pile fabric, (G. A. 615),.....	
155½	RIBS, for parasols and umbrellas,.....	50%
193	RICE, broken, which will pass through a sieve known commercially as No. 12, wire sieve, per pound,	¼¢
193	“ cleaned, (G. A. 1067, 1652), per pound,.....	1½¢
193	“ flour, which will pass through a sieve, known commercially as No. 12, wire sieve, per pound,.....	¼¢
	“ may be warehoused for cleaning, (Act March 24, 1874),.....	
193	“ meal which will pass through a sieve known commercially as No 12, wire sieve, per pound,.....	¼¢
193	“ Patna, (G. A. 1067; S. 13010) as uncleaned rice affirmed by circuit court,.....	1¢
193	“ paddy or rice having the outer hull on, per pound, (S. 5916),.....	¾¢
310	“ paper not tissue paper, (G. A. 850, 1430),	25%
61	“ powder for toilet use,.....	40%
193	“ uncleaned, or rice free from the outer hull, and still having the inner cuticle on, (G. A. 1112), per pound,.....,	10¢
142	RIFLES, sporting, and parts thereof, (S. 9772),	25%
143	“ combination guns,	30%
685	RING waste, (S. 10728, 10752,).....	Free
336	RINGS, if jewelry, (G. A. 971).....	35%
	“ if not jewelry, (according to material),	
489	RIPE fruits, n. o. p. f.,.....	Free
123	RIVET rods, iron or steel, (See “Iron and Steel”).....	
153	RIVETS, iron or steel, (G. A. 928,).....	25%
353	ROBES, buffalo, (S. 3351),.....	30%
282	“ lap or carriage, (G. A. 274), as “wool blankets”	
282	“ lap, of wool, pile fabrics, (G. A. 334, 888, 1066,) held on appeal to courts.....	
75	ROCHELLE salts, per pound,.....	2¢

PAR.	ARTICLE.	RATE.
338	ROCK crystals, as precious stones, (G. A. 1726), cut but not set....	25%
568	" or petroleum oil, (G. A. 1419), crude or refined,	Free
375	ROCOA, and extracts of.....	Free
122	RODS connecting and piston, (See Iron),	
161	" copper,	20%
124	" drill, valued at over 4¢ per pound,.....	40%
123-124	RODS, wire (See Iron and Steel),	
181	ROLLERS, lithographic (S. 6136),	25%
23	ROLLS of licorice, per pound,.....	5¢
79	ROMAN, Portland, and other hydraulic cement, in barrels, sacks, or packages, per 100 pounds, including weight of barrel or package,.....	8¢
79	" in bulk, per 100 pounds,	7¢
79	" other cement,.....	10%
	RONDELLES, as manufactures of glass (G. A. 1334),.....	
SEC. 3	ROOFING paper, tarred (G. A. 631),.....	20%
304	" felt (G. A. 631; S. 9503, 9668),	10%
109	" slates,	20%
381	ROOT, arrow, unmanufactured,.....	Free
685	" briar (See Briar),.....	Free
231	" dandelion, prepared, per pound,	1½¢
470	" dandelion, crude,	Free
232	" flour, as starch (G. A. 1930), per pound,	1½¢
629	" ginger, crude,	Free
235	" ginger, ground, per pound,	3¢
218	" ginger, preserved in sugar,	30%
470	ROOTS, as drugs,	Free
611	" bulbous, not edible,	Free
510	" hop, for cultivation,.....	Free
577	ROPE ends as paper stock,	Free
507	" hide,	Free
577	" waste, as paper stock,.....	Free
124	" wire (See Iron and Steel),	Free
268	ROPES and cordage, made of New Zealand hemp, istle or Tampico fibre, manila, sisal grass or Sunn,.....	10%
277	" and cordage of flax,	35%
279	ROPING and roving wool,.....	20%
	ROSARIES (G. A. 393, 425, 811, 833, 865), according to material,	
470	ROSE leaves,.....	Free
183	" leaves, sugared, as confectionery (S. 9268),.....	35%

SCHEDULE OF DUTIES.

459

PAR.	ARTICLE.	RATE.
59	ROSE water (S. 9931, 5945),	25%
685	" wood,	Free
568	ROSES, attar or ottar of,	Free
470	ROSIN or resin, crude,	Free
363	ROSALIC acid (S. 9827),	Free
638	ROTTEN stone,	Free
61	ROUGE, toilet,	40%
48	" vigitale (10082),	25%
177	ROUGH-BORED shot gun barrels (G. A. 808, 1383, 1709),	35%
279	ROVING and roping wool,	20%
685	" and ring waste wool,	Free
375	ROUCOU and all extracts of,	Free
636	ROUGH, burr stone,	Free
	RUBBER (See India Rubber),	
	RUBIES, as precious stones,	
	RUBY tate, dutiable as mica (G. A. 909),	
276	RUCHINGS, articles made wholly or in part of, flax, jute or cotton (S. 7551),	50%
301	" neck, of silk,	50%
274	RUFFLINGS, articles made wholly or in part of, flax, jute or cotton,	50%
301	" neck, of silk,	50%
274	" neck, tamboured, composed of flax; jute, cotton, or other vegetable fibre, or of which either, or a mixture, is component material of chief value, n. o. p. f.,	50%
276	" ruffled muslin curtains, dutiable as (G. A. 2070),	50%
296	RUGS, made of carpeting, composed wholly or in part of wool, n. o. p. f., subject to duty on like carpets or carpeting (G. A. 230, 275, 298, 421, 698, 717, 1216, 1536, 1816),	
282	" traveling (S. 7298, 9150; G. A. 275), as wool blankets,	
285	" oriental, Berlin, and other similar,	40%
	RULES and rulers, according to material (S. 7945, 9295),	
	RUPEES, Turkish, value of (G. A. 371),	
247	RUM, bay, per gallon,	\$1 00
237	" (See Spirits), per gallon,	\$1 80
497	RUSSIA hemp, not hackled,	Free
210	RUSSIAN sardines (G. A. 731, 1588), per pound,	½¢
135	RUST to iron or steel, no allowance for,	
190	RYE flour,	20%
190	RYE,	20%

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PAR,	ARTICLE.	RATE
139	SABERS, as side arms,.....	35%
183	SACCHARINE (S. 8821),.....	25%
SEC. 3.	SACHET powder, not dutiable as a toilet preparation (G. A. 1830, 2034 ; s. 14283 G. A. 2676),.....	20%
302	SACHETS, manufactures of silk (S. 9533),.....	45%
277	SACKING, jute (S. 7265),.....	35%
134	SAD irons, per pound,.....	10¢
	SADDLE girths, wool (S. 8255),.....	
	SADDLERY, according to material of chief value,.....	
353	SADDLES, leather chief value,.....	30%
170	SAFETY pins (G. A. 961),.....	25%
605	SAFFLOWER, and extract of,.....	Free
605	SAFFRON, and extract of (S. 9515),.....	Free
605	SAFFRON cake,.....	Free
235	SAGE (S. 6791) per pound,,.....	1¢
606	SAGO, crude (G. A. 504),.....	Free
606	" flour (S. 10613),.....	Free
	SAIL duck. (See "Cotton" and "Linen.").....	
561	SAIL needles, as hand sewing needles (G. A. 1804) ,.....	Free
197	SAINT JOHN'S bread or locust pod, as beans,.....	20%
	SAINT GALL embroideries, cost of production (G. A. 878, 1547),.....	20%
607	SALACINE,.....	Free
32	SALAD oil of olives (G. A. 565, 1817 ; S. 11206),	35%
8½	SAL-AMMONIAC,.....	10%
	SALE of abandoned goods for account and credit of the United States. (See Act of June 10, 1890),.....	
62	SALARATUS, per ponnd,.....	½¢
363	SALICYLIC acid (S. 5524),	Free
72	SALMON net, flax twine (G. A. 1136),.....	40%
612	SALOUP,.....	Free
59	SALOL, (G. A. 2654),	25%
67	SAL SODA, or soda crystals (G. A. 1347, 1862, per pound,.....	½¢
	SALMON. (See Fish.).....	
274	" thread or twine, as flax thread (G. A. 2232),.....	35%
60	SALOL, a chemical compound (S. 9097, 9762),.....	25%
622	SALT cake, sulphate of soda (G. A. 1292),.....	Free
198	" celery, as sauce (S. 6080),.....	30%

SCHEDULE OF DUTIES.

461

PAR.	ARTICLE.	RATE
608	SALT for curing meats and fish (1652, 1815, 2209, 2323, 2471, 3131, 3256, 3287, 3429, 5184, 5104, 5665, 5757, 5817, 5882, 5937, 6152, 6486, 6517, 6560, 6708, 6817, 6902, 8031, 8471, 8630, 9446, 10174, 10623, 11255,.....)	Free
608	" in bulk, and salt in bags, sacks, barrels, or other packages, but the coverings pay the same rate of duty as if imported separately: Provided, That if salt is imported from any country, whether independent or a dependency, which imposes a duty upon salt exported from the United States, then there shall be levied; paid, and collected upon such salt the rate of duty existing prior to the passage of this act,.....	Free
210	" water fish, frozen or in ice, per pound,.....	½¢
595	SALTPETER, crude or salt nitre,.....	Free
56	" refined, per pound,.....	½¢
595	SALTS black, or carbonate of potash,.....	Free
60	" chemical. n. o. p. f.,.....	25¢
542	" epsom, salts of glauber, or sulphate of soda,.....	Free
24	" " " " " " per pound,.....	½¢
(Both the above provisions are included in tariff.)		
500	" manure (S. 7764),.....	Free
555	" mineral. (See Mineral Waters),.....	Free
60	" napthal, (G. A. 1840),.....	25¢
372	" of aniline,.....	Free
601	" of cinchona bark,.....	Free
25	" of morphia, or morphine, per ounce,.....	50¢
601	" of quinia,.....	Free
75	" rochelle, per pound,.....	2¢
62	" of santonine containing 80% or over of santonine, per pound,.....	\$1.00
70	" of strychnia or strychnine, per ounce,.....	30¢
60	" of tin,.....	25¢
663	" of uranium,.....	Free
59	SALVES, medicinal,.....	25¢
	SAMPLES, if of no commercial value (S. 6132, 6141, 7091, 7277, 7466, 8943, 8998, 9157, 9244, 9446, 9462, 9939, 9990, 10136, 10461,)	Free
	SANDAL wood chips, not drugs (G. A. 1086),.....	
686	SANCTUARY lamp for religious society (S. 8976),	Free
638	SAND, crude or manufactured (S. 7816, 8510),.....	Free
109½	" magnetic (S. 7126), per ton,	40¢
470	SANDARACH gum, crude,.....	Free
105½	SANDSTONE, unmanufactured or undressed, n. o. p. f., per cubic foot,.....	7¢

PAR.	ARTICLE.	RATE
106	SANDSTONE, n. o. p. f., hewn, dressed, or polished,	30%
62	SANTONINE, and salts of, per pound,,	\$1.00
208	SARDINES, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and one-half inches deep, per whole box,	10¢
"	in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep,	5¢
"	in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide and one and one-fourth inches deep,	2½¢
"	when imported in any other form, (G. A. 2659 321, 731, 1366, 1890; S. 10768),	40%
82	SARDINIAN earth (S. 9770), unwrought, per ton,	\$1.00
82	" " wrought or manufactured, per ton,	\$2.00
470	SARSAPARILLA,	Free
277	SASH cords, plaited jute (G. A. 1132),	35%
470	SASSAFRAS bark and root,	Free
60	" oil of,	25%
39	SATIN, white or blue fixe,	25%
684	" wood, unmanufactured,	Free
	SATINES, cotton (S. 3889), (See Cotton),	
134	SAUCE pans, cast iron, per pound,	1½¢
177	" pans, copper,	35%
136	" pans, glazed or tinned (S. 8527), per pound,	2¢
198	SAUCES of all kinds (S. 9696; G. A. 561, 1250, 1585,)	30%
609	SAUERKRAUT,	Free
610	SAUSAGE skins, as casings,	Free
225¾	" meat in cans (S. 7066),	20%
404	" bologna (G. A. 867),	Free
225¾	" other,	20%
SEC. 3	SAW dust, compressed (S. 7831),	20%
181	SAW plates, steel, wholly or partially manufactured. (See "Steel")	
181	SAWED and planed gun stocks (G. A. 1015),	25%
674	" and squared cedar logs (G. A. 1049),	Free
676	" boards, plank, deals, etc., except cabinet woods,	Free
519	" ivory blocks for billiard balls (G. A. 861, 1233),	Free
154	SAWS, back,	25%
154	" circular (S. 8580),	25%
154	" crosscut, per linear foot,	6¢
154	" drag, per linear foot,	8¢
154	" hand,	25%

SCHEDULE OF DUTIES.

463

PAR.	ARTICLE.	RATE.
154	SAWS, mill, per linear foot,.....	10¢
154	" pit, per linear foot,	8¢
154	" all other, n. o. p. f.,.....	25%
288	SAXONY velvet carpets, figured or plain,.....	40%
470	SCAMMONY, gum, crude,.....	Free
16½	" " advanced,.....	10%
676	SCANTLING, except cedar wood,.....	Free
311	SCAPULARIES, cotton, as printed matter (G. A. 425),.....	25%
283	" wool, manufactures of wool (G. A. 833),.....	40%
596	SCENERY, theatrical (S. 9161), imported in bond,.....	Free
575	" " if "paintings,".....	Free
177	SCENT bottles, silver mounted (G. A. 1005, 1882),.....	35%
	SCHOOLS, articles specially imported for. (See "Academies"),.....	Free
585	SCIENTIFIC apparatus for institutions. (See Philosophical.) (S. 6811),.....	Free
410	" books and periodicals,.....	Free
	" instruments for physicians and surgeons in hospitals, not free (G. A. 2395),.....	
140	SCISSORS, steel (G. A. 415),.....	45%
	SCOTCH caps, wove, not hats, but wearing apparel (G. A. 456.) (See Woolens);.....	
308	SCRAP albums, (G. A. 190, 1047, 1321),.....	30%
362	" India rubber,.....	10%
110	" iron, wrought and cast; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel, fit only to be remanufactured, (G.A. 206, 639), per ton,	\$4 00
166	" lead, per pound,.....	1¢
362	" leather, as waste (G. A. 990),.....	10%
110	" steel. (See Scrap Iron), per ton,.....	\$4 00
186	" tobacco, as manufactures of tobacco (G. A. 472), per pound,.	40¢
	SCREENS, decorated and painted, not works of art (S. 8989; G. A. 658, 820, 1006, 1010, 1089, 1151, 1517),.....	
	" Japanese, of wood and embroidered cotton, not furniture (G. A. 1901),.....	
296	" made of carpeting, composed wholly or in part of wool, n. o. p. f., subject to duty on like carpets or carpeting,...	
310	" paper for.....	20%
123	SCREW wire rods, iron or steel. (See Iron and Steel),.....	
155	SCREWS, commonly called wood. (See Iron and Steel),.....	
277	SCRIMS, as manufactures of flax (G. A. 2217),.....	35%
116	SCROLL iron, n. o. p. f.,.....	30%

PAR.	ARTICLE.	RATE
119	SCROLL. iron or steel, galvanized or coated. (See Iron and Steel),	35%
	SCROLLS, Japanese, not paintings (G. A. 1404),	
603	SCULPTURE for colleges. (See Regalia),	Free
575	" specimens of,	Free
575	" statues, bound or in relief,	Free
69	SEA moss or Iceland moss,	10%
	SEA-STORES in reasonable quantity, not dutiable. (See Treasury Regulations),	
34	SEAL oil and other fish oil, n. o. p. f.,	25%
334	SEATING-HAIR, hair-cloth (G. A. 357), per square yard,	20%
	SEA-WATER absorbed on voyage (G. A. 1719),	
558	SEA-WEEDS, crude or unmanufactured, n. o. p. f.,	Free
611	SEED-CANE,	Free
527	" lac,	Free
206½	SEEDS, all n. o. p. f.,	10%
206½	" agricultural, all n. o. p. f.,	10%
611	" anise, n. o. p. f.,	Free
468	" aromatic, as drugs (crude),	Free
611	" beet, for sugar (S. 6635),	Free
611	" bene (G. A. 444),	Free
206½	" cabbage (S. 6635),	10%
611	" canary, n. o. p. f.,	Free
611	" caraway, n. o. p. f.,	Free
611	" cardamon, n. o. p. f.,	Free
206½	" carrot (S. 6635),	10%
205	" castor, or castor beans, per bushel, of fifty pounds,	25%
206½	" celery (G. A. 1375),	10%
206½	" chicory (S. 7523),	10%
611	" clover (G. A. 646),	Free
611	" coreander, n. o. p. f.,	Free
611	" cotton, n. o. p. f. (S. 8759),	Free
611	" croton, n. o. p. f.,	Free
611	" cammin, n. o. p. f.,	Free
611	" fennel, n. o. p. f.,	Free
611	" fenugreek, n. o. p. f.,	Free
206	" flax, n. o. p. f., per bushel of fifty-six pounds,	20%
611	" flower, n. o. p. f.,	Free
206½	" garden (S. 6635, 7313, 8122, 8131),	10%
611	" grass, n. o. p. f. (G. A. 646),	Free
611	" hemp, n. o. p. f.,	Free

SCHEDULE OF DUTIES.

465

PAR.	ARTICLE.	RATE
611	SEEDS, hoarhound, n. o. p. f.,.....	Free
206½	" lettuce (S. 6221, 6227),.....	10%
206	" linseed, n. o. p. f., per bushel, of fifty-six pounds,.....	20%
206½	" lupini, as vegetable (G. A. 502),.....	10%
611	" mangel-wurzel, n. o. p. f.,.....	Free
470	" morbid growth, as drugs,.....	Free
611	" mustard, n. o. p. f.,.....	Free
206	" oil, n. o. p. f., per bushel, of fifty-six pounds (S. 8759),.....	20%
SEC. 3.	" olive kernels (S. 8524),.....	10%
206	" poppy, n. o. p. f., per bushel, of fifty-six pounds,.....	20%
206½	" pumpkin (S. 7259),.....	10%
206½	" quince (G. A. 571; G. A. 2151),.....	10%
611	" rape, n. o. p. f.,.....	Free
611	" sorghum or sugar cane for, n. o. p. f.,.....	Free
611	" St. John's bread or bene, n. o. p. f.,.....	Free
611	" sugar beet, n. o. p. f.,.....	Free
611	" sugar cane or sorghum for seed,.....	Free
	SEERSUCKER, crinkled, as countable cottons (G. A. 1657),.....	
272	SEINE and gilling twine (G. A. 53, 177, 1095; S. 10332),.....	40%
272	SEINES, flax.....	40%
612	SELEP,.....	Free
	SELVEDGES (G. A. 755, 1115, 1122),.....	
470	SENNA,.....	Free
307	SENSITIZED paper (G. A. 790, 807),.....	30%
311	SERIAL novels, not periodicals (G. A. 2401),.....	25%
568	SESAME, or sesamum seed oil,.....	Free
465	SEPIA, cuttle fish bone,.....	Free
311	SERMONS, not free as periodicals (G. A. 696, 786),.....	25%
150	SEWING machine needles,.....	25%
177	" machines as manufactures of metal,.....	35%
298	" silk,.....	30%
489	SHADDOCKS,.....	Free
122	SHAFTING, steel. (See Steel),.....	
122	SHAFTS, steamer, crank and other steel. (See Steel.) (G. A. 579; S. 11220),.....	
318½	SHALE, per ton,.....	40%
276	SHAMS or tidies, anti-macassars (G. A. 443), cotton lace,.....	50%
	SHANGHÆTAEL, value of (G. A. 951),.....	
122	SHAPES, steel, pressed, sheared or stamped. (See Steel),.....	
61	SHAVING cream, as toilet soap (G. A. 2034),.....	40%

PAR.	ARTICLE.	RATE.
577	SHAVINGS, as paper stock,.....	Free
170	SHAWL pins,.....	25%
276	SHAWLS, lace,.....	50%
301	" silk,.....	50%
281	" woolen, valued at not over 40¢ per pound,.....	35%
	" " valued at over 40¢ per pound,.....	40%
140	SHEARS of all kinds (S. 8178, 8336, 8587, 8728),.....	45%
479	SHEATHING felt, adhesive, for vessels (S. 9668, 9981, 10460, 11494),...	Free
159	" metal, old, fit only for remanufacture,.....	10%
304	" paper (G. A. 631),.....	10%
161	" or yellow metal, of which copper is component material of chief value, and not composed wholly or in part of iron ungalvanized,.....	20%
SEC. 3.	SHEAVES of wheat, bleached and natural (G. A. 1755),.....	10%
189	SHEEP, live,.....	20%
341	" skins, dress and finished (G. A. 142, 298, 406, 408, 1508, 1536, 1695).....	20%
279	" wool of, in form of roving, roving or tops,.....	20%
279	" wool, carbonized,.....	15%
279	" " in the form of flocks, mengo, shoddy, or carbonized noils,.....	15%
279	" all, n. o. p. f.,.....	Free
161	SHEETS of copper,.....	20%
119	" of iron or steel, galvanized or coated. (See Iron),.....	
118	" of iron or steel, common or black (G. A. 430, 906). (See Iron).	
167	" of lead, per pound,.....	1¼¢
144	" of metal, enameled or glazed with vitreous glasses,.....	35%
589	" of platina,.....	Free
121	" and plates of iron and steel, known as tin plates, per pound.....	1½¢
173	" of zinc, not polished nor further advanced than rolled, per pound,.....	1¼¢
615	SHELLFISH, canned or otherwise (S. 9645, 10496),.....	Free
316	SHELL buttons, wholly or partially manufactured, per line, per gross.....	1¢ and 15%
354	" eyestones, not precious stones, but manufactures of shell (G. A. 1466),.....	35%
354	" lorgnette frames, as manufactures of shell (G. A. 1236),.....	35%
354	" manufactures of, or of which shell is component of chief value, n. o. p. f. (S. 8239),.....	35%
354	" necklaces (G. A. 1722),.....	35%
	" paintings on (G. A. 782),.....	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
354	SHELL slabs of mother-of-pearl (G. A. 1473),.....	35%
354	" umbrella handles (G. A. 1729),.....	35%
613	SHELLS of all kinds, not cut, ground or otherwise manufactured,.	Free
	" cleaned with acids (S. 8239),.....	
447	" cocoa or cacao,.....	Free
	SHELLAC gum, bleached (S. 11909),.....	
527	" gum, crude (S. 9392),.....	Free
	" gum, ground with turpentine,.....	
44	" varnish (S. 5300), for the alcohol therein, per gallon,....\$1.32 and 25%	
373	SJETLAND ponies, imported for breeding purposes (G. A. 497),.....	Free
	SHIELDS for dresses, cotton and rubber (G. A. 557, 1099),.....	
673	SHINGLE bolts,.....	Free
682	SHINGLES, all (G. A. 719),.....	Free
172	SHIP chronometers or parts thereof,.....	10%
673	" planking, n. o. p. f.,.....	Free
673	" timber,.....	Free
	SHIPS' logs (G. A. 925),.....	
	SHIRTINGS. (See "Cotton" and "Linen"),.....	
275	SHIRTS, composed wholly or in part of linen,.....	50%
262	" and drawers, knitted,.....	50%
258	" cotton, as wearing apparel (G. A. 1538),.....	40%
302	" silk,.....	45%
284	" wool or worsted, valued at over \$1.50 per pound,.....	50%
	" " " all others,.....	45%
279	SHODDY (G. A. 43),.....	15%
318	SHOE buttons, made of paper, pulp, etc.,.....	25%
177	" knives,.....	35%
263	" lacings, cotton,.....	45%
353	" lacings, leather (S. 9155),.....	30%
302	" lacings, silk,.....	45%
342	" uppers and vamps (S. 10342 ; G. A. 63),.....	20%
342	SHOES and boots, leather (G. A. 1373),.....	20%
258	" Chinese, as cotton wearing apparel (G. A. 288, 621),.....	40%
148	" horse and ox,.....	25%
352	" india rubber (G. A. 97, 343, 704),.....	25%
387	SHOOKS of American manufacture, when returned as barrels or boxes (G. A. 900, 901, 1432),.....	Free
180	" packing-box, n. o. p. f. (S. 9177),.....	20%
180	" sugar-box, n. o. p. f. (S. 9177),.....	20%
	SHORT shipment, allowance for (G. A. 751, 849, 916, 1811),.....	

PAR.	ARTICLE.	RATE
353	SHOT bags, of leather,.....	30%
167	" lead, per pound,.....	1¼¢
614	SHOTGUN barrels, forged, rough bored (G. A. 808, 1383, 1709),.....	Free
143	SHOTGUNS, breech-loading (G. A. 1706),.....	30%
143	" and rifles, combination guns,.....	30%
142	" muzzle-loading (G. A. 174),.....	25%
	" not free as personal effects (G. A. 1796),.....	
177	SHOVELS, manufactures of metal,.....	35%
308	SHOWCARDS, lithographed. (See "Paper."),.....	
311	" iron, printed as printed matter (S. 9812),.....	25%
198	SHRIMP sauce (S. 9696),.....	30%
615	SHRIMPS and other shellfish, canned or otherwise,.....	Free
587	SHRUBS, as nursery stock. (See Plants). (G. A. 750),.....	Free
	SHUTTLECOCKS and battledores (S. 2842), according to material,....	
177	SICKLES, steel or iron (S. 7818),.....	35%
139	SIDE arms (S. 6350; G. A. 1487, 1630, 1696),.....	35%
566	SIENNA, dry, n. o. p. f. (S. 8416),	Free
40	" earths, ground in oil, per pound,.....	1¼¢
566	" earths, dry, n. o. p. f.,	Free
40	" ground in oil, per pound,.....	1¼¢
124	SIEVES or screens of wire, dutiable at maximum rate of wire used therein,	
254	SILESIA, cotton, as "cotton cloth".....	
68	SILICATE, alkaline (S. 8781), per pound,.....	¾¢
68	" of soda, per pound,.....	¾¢
48	" soluble (S. 3644),.....	25%
302	SILK, all manufactures of, or of which silk is component material of chief value, n. o. p. f.,.....	45%
302	" and cotton handkerchiefs in the piece, dutiable the same as if separated (G. A. 1995),.....	45%
302	" baskets lined with (G. A. 1050),	45%
301	" beaded goods, n. o. p. f.,.....	50%
301	" belts, as wearing apparel (G. A. 1781),.....	50%
300	" belting bindings and braids (G. A. 542),	45%
302	" bengalines, not pile fabrics (G. A. 1436, 2146),.....	45%
407	" bolting cloth (G. A. 229, 351, 1238), not suitable for wearing apparel,.....	Free
300	" braces,	45%
300	" braids,	45%
315	" button forms (G. A. 220; S. 10570),.....	10%
300	" buttons (G. A. 201),.....	45%

SCHEDULE OF DUTIES.

469

PAR.	ARTICLE.	RATE.
300	SILK, buttons, silk velvet (S. 10551, 11358).....	45%
298	" carded or combed,.....	20%
298	" chenilles (S. 6650, 7994), per pound,.....	\$1 00
	but in no case less than 50%,	
301	" cloaks,	50%
301	" clothing, ready-made,.....	50%
617	" cocoons,.....	Free
298	" cordonnet, as spun silk (G. A. 1468),.....	30%
300	" cords and tassels,.....	45%
301	" doilies, embroidered with worsted (G. A. 2158),	50%
301	" embroidered articles, by hand or machinery,	50%
302	" fans (G. A. 292, 1055),.....	45%
575	" fans, hand painted (G. A. 1393, 1688), as painted,	Free
302	" flocks (G. A. 1011),.....	45%
298	" floss,	30%
300	" fringes,.....	45%
300	" galloons,.....	45%
301	" garters, as wearing apparel (U. S. Courts),.....	50%
301	" gloves (S. 6232),.....	50%
300	" gorings,.....	45%
302	" grenadine veiling as manufactures of silk (G. A. 2086),	45%
301	" handkerchiefs (G. A. 1437),	50%
593	" hatters' plush, or composed in part of silk,.....	Free
301	" knit goods, made up or manufactured wholly or in part by tailor, seamstress, or manufacturer,.....	50%
	" lace, chantilly, part mohair, dutiable according to material of chief value (G. A. 2386),.....	
301	" laces (G. A. 660, 1114, 1573),.....	50%
302	" lacets (G. A. 1637),.....	45%
	" muslins, figured with, not embroideries (G. A. 598),.....	
301	" neckties, as wearing apparel (G. A. 1227, 2029),	50%
301	" nettings and veilings,	50%
298	" organzine,.....	30%
300	" ornaments,	45%
298	" partially manufactured from cocoon or from waste silk, not further advanced or manufactured than carded or combed silk,.....	20%
302	" passementeries, not wearing apparel, but as manufactures of silk (G. A. 2241),	45%
299	" pile fabrics, per pound,.....	\$1 00
	but not less than 50%,	

PAR.	ARTICLE.	RATE
298	SILK, plushes (G. A. 261, 516, 615, 1488), per pound,.....	\$1 00
	but not less than 50%,.....	
616	" raw,.....	Free
301	" ready-made clothing,.....	50%
302	" ribbons,	45%
616	" raw, as reeled from the cocoon, but not doubled, twisted nor advanced,.....	Free
301	" rubber clothing, silk chief value,	50%
301	" ruchings,.....	50%
298	" sewing,.....	30%
298	" singles,.....	30%
362½	" strings for musical instruments (G. A. 768, 1655),.....	25%
260	" sleeve linings,.....	45%
298	" spun, in skins, caps, warps, or on beams,.....	30%
301	" sunshades,.....	50%
300	" suspenders,.....	45%
301	" swivel neckties (G. A. 2108),.....	50%
298	" thread,.....	30%
298	" thrown, not more advanced than "singles,".....	30%
298	" tram,.....	30%
301	" trimmings, beaded (G. A. 1700),	50%
298	" twist,.....	30%
302	" umbrella cloth (G. A. 74, 239, 1044),	45%
360	" umbrellas,.....	45%
301	" veiling, nets, etc. (G. A. 2103),	50%
298	" velvets, per pound,.....	\$1 00
	but not less than 50%,.....	
298	" warps on beams (G. A. 2153),.....	30%
617	" waste,.....	Free
301	" wearing apparel,.....	50%
300	" webbing,.....	45%
431	" worm gut, not further advanced than strings or cords,.....	Free
618	" worms' eggs,.....	Free
298	" yarns,.....	30%
177	SILVER, articles of,.....	35%
423	" bullion (S. 8619),.....	Free
162	" bullions and metal thread,.....	25%
449	" coins,	Free
177	" cords and braids (S. 6547),.....	35%
177	" cup, not free as prize medal (G. A. 1738),	35%

SCHEDULE OF DUTIES.

471

PAR.	ARTICLE.	RATE
158	SILVER German, unmanufactured,.....	15%
336	" jewelry,	35%
164	" leaf and powder,	30%
551	" medals, such as trophies or prizes (G. A. 2159),.....	Free
60	" nitrate of (medicinal),.....	25%
423	" old, as bullion (S. 8619),.....	Free
573	" ores,	Free
165	" ores, containing lead, dutiable on lead therein (S. 845, 492, 1213, 1595; S. 11042, 11049, 11116, 11159), per pound,..... when imported from countries imposing an export duty, duty will be assessed under Tariff of October 1, 1890,	1¢
307	" paper,	35%
177	" plate (S. 10629),.....	35%
177	" plated wares,.....	35%
61	" powder, toilet,.....	40%
644	" sweepings,.....	Free
173	" watches,	25%
SEC. 3	SIRUPS, maple (G. A. 828),.....	20%
	" pineapple (G. A. 1374, 1416),.....	20%
	" raspberry and cherry (G. A. 2453),.....	20%
182½	SIRUPS of cane juice,.....	40%
399	SISAL grass or Sunn, binding twine made from, and of single ply, measuring not over 600 feet to the pound,.....	Free
268	" grass or Sunn cables, cordage and twine made of,	10%
497	" grass, unmanufactured or undressed, n. o. p. f, (S. 8912),.....	Free
44	SIZE, gold (S. 9223),.....	25%
19	SIZING bones, as glue (S. 10796),	25%
177	SKATES,	35%
619	SKELETONS, and other preparations of anatomy,.....	Free
118	SKELP iron or steel. (See Iron and Steel.).....	
114	" iron or steel, sheared or rolled in grooves. (See "Iron and Steel."),.....	
575	SKETCHES, pen and ink, as paintings (G. A. 1679),.....	Free
575	" original. (See Paintings),.....	Free
341	SKINS, all n. o. p. f.,.....	20%
505	" Angora goat, raw (G. A. 1411),.....	Free
505	" asses,.....	Free
353	" bear, with heads on, manufactures of fur, G. A. 1677, 1857),.	30%
400	" birds prepared for preservation, not further advanced in manufacture (S. 10762,).....	Free
341	" bookbinders' calfskins,.....	20%

PAR.	ARTICLE.	RATE
341	SKINS, calf, tanned or tanned and dressed,.....	20%
341	" chamois,.....	20%
493	" coney, plucked (S. 10854).....	Free
505	" dried, salted and pickled,.....	Free
483	" fish,.....	Free
341	" for morocco, tanned, unfinished (G. A. 992, 1743),.....	20%
493	" fur, not dressed (S. 6078, 9731),.....	Free
341	" goat, dressed and unfinished,.....	20%
505	" goat raw, (S. 7046, 8502),.....	Free
341	" goat tanned, unfinished (G. A. 992),.....	20%
497	" gold beaters'.....	Free
493	" goose, as fur skins (S. 4974),.....	Free
341	" japanned calf as patent leather (S. 11765 ; G. A. 272),.....	20%
341	" kangaroo, sheep, goat, lamb, kid, dressed and finished,.....	20%
341	" kid, dressed and finished,.....	20%
341	" lamb, " ".....	20%
492	" rabbit (S. 6394), undressed,.....	Free
505	" raw or uncured, dry, salted or pickled,.....	Free
610	" sausage (S. 9377),.....	Free
685	" sheep, with wool on (S. 8502),.....	Free
III	SLABS, iron. (See Iron), per pound,.....	10¢
104	" of veined marble, sawed, dressed and polished (S. 13935), per cubic foot,.....	85¢
318½	SLACK, coal, which will pass through a half inch screen, per ton,.	15¢
593	SLAG from silver ore (G. A. 1213),.....	Free
108	SLATE, chimney pieces,.....	20%
108	" mantels,.....	20%
357	" pencils, covered with wood (G. A. 587),.....	50%
357	" pencils, all n. o. p. f.,.....	30%
108	" slabs for tables,.....	20%
108	" all manufactures of, n. o. p. f.,.....	20%
108	SLATES, n. o. p. f.,.....	20%
84	" porcelain, plain,.....	30%
108	" school (S. 9002, 9878),.....	20%
109	" roofing,.....	20%
129	SLEDGES, blacksmiths, iron or steel, per pound,.....	1½%
260	SLEEVE linings, silk and cotton (G. A. 427, 713,).....	45%
101	SLIDES, glass, for magic lanterns (G. A. 596, 856, 1229),.....	25%
102	" microscopic, with specimens (G. A. 1328, 1394),.....	35%
	" photographic, not free for societies (G. A. 1283),.....	

SCHEDULE OF DUTIES.

473

PAR.	ARTICLE.	RATE.
685	SLUBBING waste,.....	Free
48	SMALTS, n. o. p. f.....	25%
SEC. 21. SMELTING and refining ores and metals in bond (S. 10831, 10835),,.....		
	SMELTS. (See "Fish."), as herring,.....	
359	SMOKERS' articles, all, n. o. p. f. (G. A. 821, 842, 993, 1234, 1402, 1405, 1464),.....	50%
359	" pipes, common clay, valued at not over 50¢ per gross,.....	10%
359	" pipes, French glazed clay (S. 10767),.....	50%
354	SNAIL shells, ground, as manufactures of shell (G. A. 1447),.....	35%
620	SNAILS,.....	Free
187	SNUFF, and snuff flour, manufactured of tobacco, ground, dry or damp, and plucked, scented, or otherwise, of all descriptions, per pound,.....	50¢
613	SOAP, castile (G. A. 245, 1358, 1832, 1833),.....	20%
63	" fancy, perfumed,.....	35%
63	" medicinal and medicated,.....	25%
63	" not otherwise provided for,.....	10%
63	" olive as castile (1358),.....	20%
499	" stock, grease and oils,.....	Free
556	" stone (S. 6559),.....	Free
63	" toilet (S. 9891),.....	35%
	SOCIETIES, articles imported for,.....	
	alcohol, pure for colleges, free (G. A.),....	1368
	India rubber sheeting for hospitals, not free,	1280
	Joss house fittings, not free as regalia,....	1265
	lamps and crosses for churches,.....	1277
	lecterns for churches, not free,.....	1182
	painted windows for churches, not free.	397, 398, 816, 945
	paintings and frames for, free,.....	584, 963
	photograph lanterns slides for, not free,	1283
	(See Morgan.).....	
	SOCIETIES, free entry, (See "Academies."),.....	
60	SODA, acetate of, a chemical compound,.....	25%
60	" arseniate of, a chemical compound,	25%
67	" ash (S. 9326 ; G. A. 954), per pound,.....	1/4¢
64	" bicarbonate and supercarbonate of, per pound,.....	1/2¢
96	" bichromate of (S. 10999. 11298),.....	25%

PAR.	ARTICLE.	RATE
10	SODA borate of, per pound,.....	2¢
60	" carbonate of,.....	25%
65	" caustic (S. 9126, 9207). per pound,.....	½¢
621	" chlorate of (S. 4109),.....	Free
64	" chromate of,.....	25%
67	" crystals, per pound,.....	½¢
621	" cubic nitrate of,.....	Free
65	" hydrate of (S. 4066), per pound,.....	½¢
443	" naphthionate of (S. 11600 ; G. A. 776, 1851),.....	Free
443	" naphthol, coal tar preparation (G. A. 1038),.....	Free
621	" nitrate of,.....	Free
	" nitrite of (G. A. 733) ,.....	25¢
26	" oleate of (G. A. 771), per ounce,.....,.....	50¢
60	" prussiate of (G. A. 637; S. 8586, 11298, 11354),.....	25%
75	" and potassa, tartrate of, Rochelle salts, per pound.....	2¢
67	" sal, per pound,.....	½¢
68	" silicate of, per pound (S. 4710),.....	¾¢
622	" sulphate of or salt cake,.....	Free
75	" tartrate of, per pound,.....:	2¢
554	" water,.....	Free
623	SODIUM.....	Free
60	" salicylate of (S. 3385),.....	25%
60	" sulphide of (6188),.....	25%
645	SOD oil, (brown wool grease), (G. A. 373, 457, 574, 575, 595, 736),.....	Free
339	SOLE leather,.....	10%
26	SOLUBLE oil (G. A. 1320),.....	30%
48	" silicate (S. 3644),.....	25%
611	SORGHUM, or sugar cane for seed, n. o. p. f.,.....	Free
685	SORTED wool (G. A. 797, 1554). (See paragraph 279),.....	Free
19	SOUNDS, fish bladders prepared,.....	25%
403	" crude, salted and unmanufactured,.....	Free
533	SOUR-orange juice (S. 6589),.....	Free
426	SOUVENIRS. (See Antiquities),.....	Free
198	SOY, Chinese sauce (G. A. 561; S. 11202),.....	30%
48	SPANISH brown, as a color,.....	25%
470	" flies, cantharides, crude,.....	Free
577	" grass, esparto, etc., for paper stock,.....	Free
352	" manufacture of, grass	25%
216	" limes (S. 8595). (See "lemons").	
472	SPAR, adamantine, as emery,.....	Free

SCHEDULE OF DUTIES.

475

PAR.	ARTICLE.	RATE
351	SPAR, artificial teeth of (S. 11019),	25%
351	" manufactures of, or of which spar is component of chief value, n. o. p. f. (G. A. 462, 1155, 1608),.....	25%
674	SPARS, timber used for,	Free
624	SPARTERRE, for basket makers' use (S. 3199),.....	Free
624	" suitable for making or ornamenting hats (G. A. 796, 1141, 1295, 1624),.....	Free
625	SPECIMENS of natural history, botany, mineralogy, when imported for cabinets or objects of science, and not for sale (G. A. 855, 1328, 1394, 1732; S. 10446),.....	Free
575	" of sculpture,	Free
98	SPECTACLES and frames (G. A. 657),.....	40%
495	" glass plates or disks for. Such disks over 8 inches in diameter may be polished so as to show the character of the glass,	Free
	" goggles, dutiable as G. A. 772),	40%
174	SPELTER, or zinc, in blocks or pigs, per pound,.....	1¢
175	" " not polished, nor further advanced than rolled. per pound,.....	1¼¢
176	" or zinc, old, fit only for re-manufacture, per pound,.....	¾¢
567	SPERMACETI oil (G. A. 748),.....	Free
470	SPICES as drugs,.....	Free
235	" capsicum, unground, per pound,.....	2½¢
626	" cassia, cassia vera and buds,	Free
627	" cinnamon and chips,.....	Free
628	" cloves and cloves stems,.....	Free
629	" ginger root, unground, and not preserved or candied,.....	Free
235	" ground or powdered, n. o. p. f., per pound,.....	3¢
234	" mustard, ground, prepared or preserved,.....	25%
630	" mace,.....	Free
631	" nutmegs,.....	Free
632	" pepper, black and white, unground,.....	Free
235	" " red, per pound,	2½¢
633	" pimento, unground,.....	Free
235	" sage, per pound,.....	1¢
110	SPIEGELEISEN (iron), per ton,.....	\$4 00
145	SPIKES, cut of iron or steel,.....	22½%
178	" iron or steel wrought,	25%
263	SPINDLE binding,	45%
444	SPIRIT varnishes, for alcohol, (G. A. 1504), \$1.32 per gallon, and...	25%
237	SPIRITS, brandy and other, manufactured or distilled from grain or other materials, n. o. p. f, per proof gallon,	\$1 80

PAR.	ARTICLE.	RATE
239	SPIRITS, all compounds of which distilled spirits are a component part, n. o. p. f., pay the same duty as spirits.....	
241	" brandy, and other spirituous beverages, no lower rate or amount of duty shall be levied, collected and paid on, than that fixed by law for the description of first proof, but the duty shall be increased in proportion for any greater strength than the strength of first proof,	
239	" casks of less than 14 gallons capacity, prohibited.....	
527	" lac,.....	Free
59	" of ammonia, as medicinal preparation,.....	25%
15	" of nitrous ether, per pound,.....	25¢
660	" of turpentine,.....	Free
240	SPIRITUOUS beverages, cordials, liquors, arrack, absinthe, bitters, etc., n.o. p. f., per proof gallon,	\$1 80
239	" liquors, brandy and, imported in casks of less capacity than 14 gallons, forfeited to the United States. Not less than 12 bottles allowed in one case.....	
244	" liquors, packing of. (See Wines).....	
152	SPLICE bars of first plates of iron or steel,.....	25%
203	SPLIT peas per bushel of 60 pounds,.....	50¢
181	" rattans, not free as reeds, manufactured (G. A. 1532).....	25%
69	SPONGES (G. A. 1355),	10%
	SPOOL thread. (See "Thread" and "Cotton").....	
142	SPORTING rifles and parts thereof,.....	25%
143	" shot guns, breech-loading,	30%
143	" shot guns and rifles, combination guns,.....	30%
200	SPRATS as herrings (S. 10101), per pound,.....	½¢
149	SPRIGS, cut, of all kinds,.....	25%
678	SPRUCE clapboards,.....	Free
298	SPUN, silk, in skeins, cups, warps or on beams,.....	30%
635	SPUNK.....	Free
636	SPURS and stilts used in the manufacture of earthen, porcelain, and stone ware,.....	Free
177	" for horsemen, unenumerated, manufactures of metal.....	35%
	SPY glasses (S. 5977, 7248, 5876), according to chief value.....	
470	SQUILLS,.....	Free
625	STAG'S head, mounted, as specimens of natural history (G. A. 855)	Free
602	STAINED or painted glass windows or parts thereof,	35%
	SEC. 5. STAMPING of cigars imported in illegal quantities.....	
	SEC. 5. STAMPING, marking, banding and labeling of imported goods (S. 10711, 10714, 10832, 10842).....	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
	STAMPS for domestic liquors returned (S. 10703),.....	
636½	" foreign postage or revenue, canceled or uncanceled,.....	Free
233	STARCH, burnt, per pound,.....	1½¢
232	" including all preparations from whatever substance produced, commonly used as starch (S. 10277; G. A. 449, 504, 533, 689, 722, 1041, 1452, 1930, 2681, 2700, 2701), per pound,.....	1½¢
575	STATUARY. (See Paintings.) (S. 5926, 6181, 9744, 11038),.....	Free
575	" bas reliefs, if work of artist (S. 7254),.....	Free
575	" bronze (S. 6181, 9744), if work of professional sculptor,.....	Free
585	" for colleges. (See Philosophical),.....	Free
603	" for colleges. (See Regalia),.....	Free
603	" for churches (S. 9974, 7072, 7274, 11230),.....	Free
351	" wax figures, not (S. 9009, 11175),.....	25%
(Decisions of Board of U. S. General Appraisers.)		
	Statuary, bronze andirons, not (G. A.),.....	1420
	bronze and marble figures, certain cheap, not,.....	1433, 1435
	bronze, certain,.....	581, 1564, 1574, 1694, 1704
	carved wood figures for churches,.....	798
	carved wood crucifix and pulpit and figures,.....	598, 1068
	certificate of consul to accompany invoices of,.....	677
	ivory, figures not,.....	723
	marble columns, pedestals, etc., not,.....	481
	marble figures, detached wings not,.....	1191
	plaster figures not,.....	1429, 583
	terra cotta figures not,.....	563
	tools of trade, so-called, not free,.....	96
	vases, metal trimmed and statuettes,.....	1240
	wax figures in glass cases not,.....	723
85	STATUETTES, chinaware, painted, tinted, stained enameled, printed, gilded, or otherwise decorated,.....	35%
84	" plain white chinaware, not decorated,.....	30%
673	STAVE bolts,.....	Free

PAR.	ARTICLE.	RATE
683	STAVES of wood of all kinds; wood unmanufactured; Provided, That if any export duty is laid upon the above men- tioned articles, or either of them, all said articles imported from said country shall be subject to the duties existing prior to the passage of this act (S. (7495),.....	Free
130	STAYS, boiler, wrought iron or steel,.....	25%
	STEAMSHIP repairs abroad (G. A. 1077),.....	
SEC. 3.	STEARINE (S. 9220),.....	20%
499	" palm nut (S. 6175),.....	Free
	STEEL or iron articles. (See Iron and Steel),.....	
459	" or iron cotton ties, cut to lengths, punched or not punched, with or without buckles for baling cotton,.....	Free
122	" alloys used for steel tools. (See Iron and Steel),.....	
122	" bars, billets and blooms. (See Iron and Steel),.....	
146	" nails, n. o. p. f.,.....	30%
153	" rivets,.....	25%
123	" rods. (See Iron and Steel),.....	
145	" spikes, cut,.....	22½%
155½	" stretcher frames and other parts of umbrellas,.....	50%
123	" wire. (See Iron and Steel),.....	
151	" plates, engraved,.....	25%
140	STEELS, (cutlery)	35%
108	" scrap, consisting of waste or refuse, fit only for remanu- facture, per ton,.....	\$4 00
177	" all manufactures of, n. o. p. f.,.....	35%
328	STEMS, artificial. (See Feathers), for millinery use,.....	35%
470	" as drugs,.....	Free
	STEREOSCOPES, not philosophical instruments (G. A. 52),.....	
687	" specially imported by lecturers, under bond (S. 9232),.....	Free
151	STEREOTYPE plates,.....	25%
662	" plates broken, as old type (S. 1559);.....	Free
527	STICK, lac,.....	Free
361	STICKS for umbrellas, parasols and sunshades, plain or carved, finished or unfinished (G. A. 809, 1281, 1701),.....	30%
684	" of hairwood, in the rough or cut into lengths,.....	Free
684	" of myrtlewood,.....	Free
684	" of orangewood,.....	Free
684	" of partridge wood,.....	Free
684	" of pimento wood,.....	Free
679	" rough hewn or sawed only,.....	Free
181	" walking, finished,.....	35%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
684	STICKS of other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.....	Free
244	STILL WINES. (See Wines),.....	
636	STILTS and spurs for use in potteries,.....	Free
611	ST. JOHN'S bread or bene seed, n. o. p. f.,.....	Free
506	STOCK, glue,.....	Free
577	" paper,.....	Free
261	STOCKINGS, hose and half-hose, cotton, made on knitting machines or frames,.....	30%
262	" hose and half-hose, selvedged, fashioned, narrowed and shaped wholly or in part by knitting-machines, or knit by hand, finished or unfinished,.....	50%
262	" known as seamless or clocked,.....	50%
556	STONE ballast of commercial value, not free (G. A. 1253, 1898),.....	
105	" building (except marble), hewn, dressed or polished,.....	30%
105½	" " undressed or unmanufactured, per cubic foot,.....	7¢
638	" burr in blocks, rough or manufactured or bound up into millstones,.....	Free
638	" cliff, unmanufactured,.....	Free
105½	" freestone, unmanufactured or undressed, n. o. p. f., per cubic foot,.....	7¢
106	" freestone, n. o. p. f., hewn, dressed or polished,.....	30%
106	" granite, dressed or polished,.....	30%
105½	" " undressed, unmanufactured, per cubic foot,.....	7¢
107	" grind, finished or unfinished,.....	10%
104	" lime, n. o. p. f., hewn, dressed or polished,.....	30%
105½	" " undressed and unmanufactured, per cubic foot,.....	7¢
540	" loadstone,.....	Free
104	" monumental (except marble), hewn, dressed or polished,...	30%
105½	" monumental or building (except marble), unmanufactured or undressed, n. o. p. f., per cubic foot,.....	7¢
105½	" sand, unmanufactured or undressed, n. o. p. f., per cubic foot,.....	7¢
106	" sand, n. o. p. f., hewn, dressed or polished,.....	30%
594	STONES, burnishing and polishing,.....	Free
638	" burr,.....	Free
SEC. 3.	" cobble (S. 5877),.....	10%
462	" curling, and handles,.....	Free

PAR.	ARTICLE.	RATE
482	STONES, flint, ground,.....	Free
107	" grind (S. 8120, 9080; G. A. 791, 1917),.....	10%
537	" lithographic, not engraved,.....	Free
151	" " engraved,.....	25%
539	" load,.....	Free
638	" mill,.....	Free
106	" paving, hewn, dressed or polished (S. 7163),.....	30%
594	" polishing and burnishing,.....	Free
338	" precious, imitations of, not exceeding one inch, not set,.....	10%
338	" " of all kinds, cut but not set,.....	25%
338	" " set, n. o. p. f., including pearls, set,.....	30%
338	" " uncut,.....	10%
638	" pumice,.....	Free
638	" rotten	Free
507	" whet	Free
177	STONEWARE, beer mugs with metal tops, as manufactures of metal (S. 10123),.....	35%
83	" common, not decorated in any manner,.....	20%
84	" not changed in condition by superadded ornament,.....	30%
87	" painted, tinted, stained, enameled, printed, gilded or otherwise decorated,.....	35%
384	STOPS, art educational, of glass or metal, valued at not more than 6¢ per gross,.....	Free
85	STOPPERS, china (G. A. 1541, 1908), if ornamented,.....	35%
639	STORAX or STYRAX,.....	Free
134	STOVE plates, cast iron, per pound,.....	8-10¢
592	" polish, plumbago (S. 6403),.....	Free
177	STOVES, iron (G. A. 903),.....	35%
207½	STRAW,.....	15%
352	" baskets (G. A. 856, 1050),.....	25%
310	" board or paper (G. A. 770),.....	20%
417	" braids, plaits, laces, etc., for making or ornamenting hats (G. A. 328, 651),.....	Free
	" coverings for empty bottles, not "unusual coverings" (S. 8046, 8960),.....	
352	" hats (G. A. 1168, 1489, 1490),.....	25%
352	" manufactures of, n. o. p. f.,.....	25%
485	" mats and matting for floors (G. A. 1442, 1443),.....	Free
SEC. 3.	" pulp,.....	20%
352	STRAWS, julep (G. A. 835),.....	25%
155½	STRETCHER frames, tips, etc. for umbrellas,.....	50%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
326½	STRINGS, gut, for musical instruments (G. A. 311, 1655),.....	25%
640	STRONTIA,.....	Free
640	" mineral, carbonate of,.....	Free
640	" oxide and protoxide of,.....	Free
640	STRONTIANITE,.....	Free
113	STRUCTURAL shapes of iron or steel, whether plain or punched or fitted for use (S. 7617, 7773, 8096), per pound,.....	10¢
316	STUDS, pearl, as "buttons" (G. A. 894), per line,.....	1¢ and 15%
336	" gold, as "jewelry" (S. 5315),.....	35%
70	STRYCHNIA or strychnine, and all salts of, per ounce,.....	30¢
639	STYRAX or storax,.....	Free
666	SUBACETATE of, copper or verdigris,.....	Free
325	SUBSTANCES, explosive, valued at not over 20¢, per pound, per pound,.....	5¢
325	" explosive, valued at over 20¢, per pound, per pound,.....	8¢
500	" used for manure,.....	Free
558	" vegetable, crude, n. o. p. f.,.....	Free
194	SUBSTITUTES for butter, per pound,.....	4¢
231	" for coffee, n. o. p. f. (G. A. 1133, 1215), per pound,.....	1½¢
183	SUGAR, adulterated,.....	35%
611	" beet,	Free
180	" box shooks, n, o. p. f.,.....	20%
182	" bounty ; that so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October 1, 1890, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, (154) and (155), hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under said Act,.....	
183	" candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated,.....	35%
	glucose, or grape sugar,.....	15%
	saccharine,.....	25%
611	" cane for seed,.....	Free
229	" chocolate confectionery,.....	35%
229	" chocolate, sweetened, flavored or other, valued at 35¢ per pound or less, per pound,.....	2¢
	" valued at exceeding 35¢ per pound,.....	35%

PAR.	ARTICLE.	RATE
183	SUGAR, colored, tintured or adulterated, after being refined,	35%
183	" confectionery, all, made wholly or in part of,	35%
229	" confectionery, chocolate,	35%
218	" fruits, comfits or sweetmeats, preserved in, n. o. p. f.,	30%
183	" glucose or grape,	15%
183	" grape,	15%
182½	" maple (G. A. 815, 828; S. 11176.),	
182½	" molasses, testing above 40 degrees, and not above 56 de- grees, per gallon,	2¢
	" molasses, testing above 56 degrees, per gallon,	4¢
	" concrete and concentrated,	40%
196	" of milk, per pound,	5¢
183	" saccharine,	25%
182½	" tank bottoms,	40%
183	" tintured, after being refined, when colored, or in any way adulterated,	35%
182½	" there shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses,	40%
	" and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discol- ored there shall be levied, collected, and paid, per pound,	1¢
	in addition to the said duty of forty per centum ad valorem; and on all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are imported from or are the product of any coun- try which at the time the same are exported there- from pays, directly or indirectly, a bounty on the export thereof, shall pay per pound,	1¢
	in addition to the foregoing rates: Provided, that the importer of sugar produced in a foreign country, the government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Trea- sury may prescribe, in case said importer produces a certificate of said government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: Provided further, that nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the pro- visions of the treaty of commercial reciprocity con- cluded between the United States and the King of	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
	the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five or the provisions of any act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, per gallon,.....	2¢
	if tested above fifty-six degrees polariscope, per gallon,	4¢
7	SULPHATE of alumnia, per pound,.....	1¢
8½	" ammonia, (appealed) (G. A. 2292),.....	20%
375	" of baryta, or barytes,.....	Free
39	" of barytes, artificial,.....	25%
37	" of baryta or barytes, unmanufactured, per ton,.....	\$3.00
405	" of copper, or blue vitrol,.....	Free
455	" of iron or copperas,.....	Free
39	" of lime, artificial,.....	25%
588	" of lime, unground,.....	Free
588	" of lime, calcined, or plaster of Paris (S. 10567).....	Free
541	" of magnesia or epsom salts,.....	Free
24	" " " " " per pound,.....	1¢
595	" of potash, crude or refined,.....	Free
601	" of quinia, or quínidia (S. 6268),.....	Free
622	" of soda, or salt cake,.....	Free
60	" of zinc, white vitriol,.....	25%
380	" of arsenic,.....	Free
376	SULPHITE of antimony, crude (S. 5473),.....	Free
60	" of sodium, crude (S. 6188),.....	25%
443	SULPHOTOLUIC acid, a coal tar preparation (G. A. 2032),.....	Free
642	SULPHUR, crude, in bulk or brimstone,.....	Free
642	" ore, as pyrites, or sulphuret of iron, in its natural state, containing in excess of 25% of sulphur, copper must be ascertained by fire assay (G. A. 1992),.....	Free
642	" lac or precipitated (S. 8442; G. A. 432, 1409),.....	Free
72	" refined,.....	20%
71	" sublimed, or flowers of.....	20%
642	" n. o. p. f.,.....	Free
642	SULPHURET of iron in its natural state, containing in excess of 25% of sulphur,.....	Free
643	SULPHURIC acid,.....	Free
	but if imported from any country which imposes a duty upon sulphuric acid from the United States the duty shall be per pound,.....	¼¢

PAR.	ARTICLE.	RATE
17	SULPHURIC ethers, per pound,.....	40¢
18	SUMAC, extract of, n. o. p. f. (S. 5529),.....	10%
	" ground,.....	10%
	SUMATRA leaf tobacco (G. A. 1101 1736). (See Tobacco).....	
399	SUNN, binding twine of single ply, made from.....	Free
268	" cables, cordage and twine of,	10%
497	" unmanufactured or undressed, n. o. p. f.,.....	Free
360	SUNSHADES, covered with material composed wholly or in part of silks, wool or goat hair,.....	45%
313	" covered with paper,.....	20%
361	" sticks for, plain or carved, finished or unfinished,.....	30%
684	" slices for, made of bamboo, partridge, and other woods, n. o. p. f.,.....	Free
64	SUPERCARBONATE of soda, per pound,.....	½¢
	SUPPLIES and stores for vessels, withdrawal of (S. 6457, 6532, 7199).	
308	SURFACE-coated paper, and manufactures of.....	30%
	SURGICAL appliances (G. A. 666).....	
177	" instruments, steel, as manufactures of steel (S. 11383),.....	35%
	" instruments for hospitals (S. 9610), if used for educational puoposes,.....	Free
263	SUSPENDERS, cotton. (See Cotton),.....	45%
286	" elastic or non-elastic, made of wool, worsted, hair of the camel, goat, alpaca, or other animal (S. 5483).....	50%
300	" silk, elastic or non-elastic,.....	45%
	SWAN Islands, great and little, free entry from (S. 14345).....	
	SWEAT bands (G. A. 84, 986, 1664; S. 10393).....	
644	SWEEPINGS of silver or gold,.....	Free
229	SWEETENED chocolate, commercially so known (G. A. 414, 1835; S. 10919), valued not over 35¢ per pound, per pound, valued at over 35¢ per pound,	2¢ 35%
218	SWEETMEATS, n. o. p. f.,.....	30%
	SWISS mulls, dotted and figured (G. A. 614; S. 11027, 11765.) (See Cottons.),	
	" mulls, embroidered.....	
	" plain (G. A. 614.) (See Cottons.)-.....	
	SWIVEL, silk neckties, not embroideries (G. A. 2108.) (See Cottons.),	
177	SWORD belts, leather and metal (G. A. 534; S. 11091).....	35%
139	" blades,.....	35%
139	SWORDS,	35%
	SYRUPS. (See Sirups).....	

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
260	TABLE covers, cotton chenille (S. 7186, 8139, 8699, 10724,.....	40%
	“ covers, jute and metal (S. 10724, 10732, 11765), according to material of chief value,.....	
277	“ “ linen openwork, not embroidery (G. A. 2045),.....	35%
273	“ “ oil cloth, valued at not over 25¢ per square yard,.....	25%
	“ “ “ valued at over 25¢ per square yard,.....	40%
	“ “ part metal (G. A. 256, 277, 285, 643), according to material of chief value,.....	
302	“ “ silk,.....	45%
140	“ knives, all sizes, (See Iron and Steel).	
277	“ mats, Mexican grass (G. A. 1054),.....	35%
102	“ mirrors (G. A. 948, 1075),.....	35%
105	“ tops, marble (S. 9617),.....	45%
108	TABLES, slate slabs for,.....	20%
181	“ wood (S. 7245).....	25%
181	“ wood, mounted with bronze and china, as wood furniture (G. A. 1647),.....	25%
15	TABLETS, collodion writing (G. A. 879),.....	30%
183	“ fruit (S. 8185), as confectionery,.....	35%
147	TACKS, cut, of all kinds,.....	25%
177	“ thumb, as manufactures of metal (S. 9081),.....	35%
	TAEELS, Shanghai, value of (G. A. 951),.....	
275	TAFFETA, silk and cotton gloves (G. A. 1540),.....	50%
119	TAGGERS' tin. (See Iron),.....	
120	“ iron or steel, black. (See Iron). (G. A. 430, 906),.....	
120, 121	“ “ pickled or cleaned, etc. (See Iron),.....	
121	“ tin. (See Iron), per pound,.....	1½¢
134	TAILORS' irons, cast, per pound,.....	10¢
492	TAILS, sable, as raw furs (S. 9603),.....	Free
556	TALC, unground (S. 10784), a crude mineral,.....	Free
SEC. 3.	“ ground, or powdered (S. 8360),.....	20%
645	TALLOW and wool grease, including degrass,.....	Free
SEC. 3.	“ candles, unenumerated manufactures,.....	20%
285	TALMAS, for ladies and children, wool,.....	50%
490	TAMARINDS,.....	Free
276	TAMBOURED articles, composed of flax, jute or cotton, or other vegetable fiber, or of which either or a mixture is component material of chief value, n. o. p. f. (G. A. 469, 470, 2106),.....	50%
326½	TAMBOURINES, if part metal,.....	25%

PAR.	ARTICLE.	RATE
399	TAMPICO fiber, binding twine made from, of single ply and measuring not over 600 feet to the pound (S. 3020; G. A. 1023),.....	Free
268	" fiber, cables, cordage and twine made of,.....	10%
497	" fiber, unmanufactured or undressed, n. o. p. f.,.....	Free
182½	TANK bottoms. (See "Sugar"),.....	
341	TANNED and dressed calf skins,.....	20%
177	TANNERS' knives (S. 4870, as manufactures of metal,.....	35%
5	TANNIC acid, per pound,.....	60¢
5	TANNIN, per pound,.....	60¢
386	TANNING, articles in a crude state, used for, n. o. p. f. (S. 5892),.....	Free
18	" extracts and decoctions for, n. o. p. f.,.....	10%
263	TAPE cotton. (See Cotton),.....	45%
150	" needles,.....	25%
326	TAPERS, wax, for cigar lighters, dutiable as friction matches (G. A. 2187),.....	20%
263	TAPES, cotton, braided, as braids (G. A. 2079),.....	45%
277	" linen, braided (G. A. 1298),.....	35%
277	" measuring flax (S. 10756, 10771, 12370),.....	35%
275½	" of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes,.....	25%
	TAPESTRIES, chairs and screens chiefly made of, not manufactures of wood (G. A. 1646),.....	
291	TAPESTRY Brussels carpets, figured or plain, printed on the warp or otherwise, January 1, 1895,.....	42½%
290	" velvet carpets, figured or plain, printed on warp or otherwise, January 1, 1895,.....	40%
646	TAPIOCA, or cassava (G. A. 689),.....	Free
232	" as starch (G. A. 689, 752, 1041), per pound,.....	1½¢
646	" flour, as tapioca (S. 14114),.....	Free
470	TARAXACUM, dandelion root, crude (S. 6865),.....	Free
14	TAR of coal and products of, if colors and dyes,.....	25%
443	" coal products, not colors and dyes, n. o. p. f.,.....	Free
647	" of wood,.....	Free
	TARE on bands or ropes around bales of jute (S. 13626),.....	
273	TARPAULIN, double warp jute, if valued at not over 25¢ per square yard,.....	25%
273	" etc., if valued at over 25¢ per square yard,.....	40%
647	TAR and pitch of wood and of coal tar,.....	Free
73	TARTAR, cream of,.....	20%
380	" crude or argol,.....	Free
73	" patent	20%

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE.
74	TARTARS and lees crystals, partly refined,.....	20%
63	TARTARIC acid,.....	20%
59	TARTRATE of antimony, or tartar emetic,.....	25%
75	" of soda and potassa, Rochelle salts, per pound,.....	2%
286	TASSELS or ornaments, buttons of wool or worsted,.....	50%
300	" silk,.....	45%
286	" or ornaments, made of wool, worsted, hair of camel, goat, alpaca, or other animals,.....	50%
648	TEA,.....	Free
	" adulterated and spurious, not allowed entry (Act of March 2, 1883; S. 5636, 7752, 9032, 9534),.....	
	" baskets or jars containing tea, dutiable as unusual coverings (S. 8104, 8236, 8893),.....	
	" examination of, as to purity, etc. (S. 6246, 9439),.....	
648	" plants,.....	Free
374	TEAMS of immigrants (S. 11281; G. A. 1507, 1871),.....	Free
207¾	TEAZLES,.....	15%
519	TEETH, elephants or ivory, sawed or cut into logs,.....	Free
650	" natural or manufactured (S. 11019),.....	Free
673	TELEGRAPH and telephone poles,.....	Free
	" and telephone wire. (See Iron and Steel),.....	
100	TELESCOPE disks, ground, as lenses,.....	35%
496	" disks, rough cut, provided that such disks exceeding eight inches in diameter may be polished sufficiently to make the character of the glass to be determined,...	Free
98	TELESCOPES, (S. 11407),.....	40%
585	" for colleges, etc.,.....	Free
121	TERNE plate. (See Iron); per pound,.....	1½%
651	TERRA alba (S. 4093),.....	Free
86	" cotta statuary (G. A. 563),.....	30%
86	" cotta ware. (See Earthenware),.....	30%
652	" japonica (G. A. 642),.....	Free
497	TEXTILE grasses, unmanufactured or undressed, n. o. p. f.,.....	Free
596	THEATRICAL properties and effects brought in by owner, under bond for exportation in six months,.....	Free
575	" scenery, as paintings (S. 9161),.....	Free
301	" tights, dutiable as silk wearing apparel (G. A. 2038),.....	50%
596	" tools of trade accompanying owner (S. 12126, 13632),.....	Free
102	THERMOMETERS, chemical, manufactures of glass (S. 10486),.....	35%
102	" glass, chief value (G. A. 1001; S. 10464),.....	35%
250	THREAD, cotton. (See Cotton),.....	

PAR.	ARTICLE.	RATE
274	THREAD, salmon, dutiable as flax thread (G. A. 2232),.....	35%
296	" silk,.....	20%
251	" spool. (See Cotton),.....	
162	THREADS of gold, silver or other metals, n. o. p. f. (G. A. 644, 735),..	25%
591	THRESHING machines. (See Plows),.....	Free
298	THROWN silk, not more advanced than "singles,".....	30%
198	THYME and similar herbs, ground and in bottles, dutiable as ground spices (G. A. 2373),.....	30%
568	" oil of,.....	Free
363	THYMOL (S. 6348, 8486),.....	Free
	TICKETS, lottery, prohibited in mails (S. 11292, 11295, 11317),.....	
311	" " dutiable at face value (S. 10997),.....	
459	TIES, cotton, of iron or steel, cut to lengths, punched or not, with or without buckles for baling cotton,.....	Free
78	TILES, encaustic; no tile is regarded as "encaustic" unless it presents more than one color on the surface, burned in by the usual well-known process (G. A. 2468),.....	
104	" marble paving, per cubic foot,	85%
	mosaics earthenware, dutiable as (S. 13907),	
86	" paintings or framed (G. A. 1427),.....	40%
104	" paving, marble mosaics, dutiable as marble tiles (G. A. 2054; S. 14100), per cubic foot,.....	85%
78	" plain and not glazed, ornamented, painted, enameled, vitrified, or decorated (S. 6806, 6894, 7051, 9471),.....	25%
78	" ornamented, glazed, painted, enameled, vitrified or decorated and encaustic (S. 9868, 10349, 10755),.....	40%
672	TIMBER, round, unmanufactured,.....	Free
674	" hewn and sawed,.....	Free
674	" used for spars and building wharves,.....	Free
675	" squared and sided,.....	Free
653	TIN bars, blocks, pigs or grain, and granulated,.....	Free
653	" black oxide of,.....	Free
177	" foil (G. A. 1173, 1697),.....	35%
121	" taggers, per pound,.....	1½%
653	" ore, cassiterite or black oxide,.....	Free
121	" plate. (See Iron), per pound,.....	1½%
177	" " manufactures of (S. 8180),.....	35%
121	[No article not specially provided for in this act, wholly or partially manufactured from tin plate, shall pay a lower rate of duty than that imposed on the tin plate from which it is made.]	
335	TINCTURE of opium,.....	20%
654	TINSEL wire, Lame or Lahn (G. A. 382),.....	Free

SCHEDULE OF DUTIES.

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PAR.	ARTICLE.	RATE
177	TINSEL WIRE, ornaments for Christmas trees (S. 10730; G. A. 839),.	35%
177	" " trimmings (S. 10408), as manufactures of metal,.....	35%
169	TIPS, for penholders,.....	25%
155½	" for umbrellas and parasols,.....	50%
86	" lava, for burners, plain (S. 7393),.....	35%
86	" " " decorated,	40%
156	TIRES. (See Iron or Steel.),.....	
307	TISSUE paper, white, printed or colored, made up in copying books, reams, or in any other form (S. 7004, 8879; G. A. 850, 1081, 1430, 1557),.....	35%
307	" crepe (G. A. 2124),.....	35%
188	TOBACCO, cheroots of all kinds, per pound \$4.00, and,.....	25%
188	" cigarettes of all kinds, per pound, \$4.00, and,.....	25%
188	" cigars, cigarettes, and cheroots of all kinds, four dollars per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars, per pound \$4.00, and,	25%
185	" filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, per pound,.....	35¢
	if stemmed, per pound,.....	50¢
	<p>Provided, that the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf known commercially as wrapper tobacco; Provided further, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: Provided further, That if any leaf tobacco imported in any bale, box or package, or in bulk, shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package or in bulk shall be subject to the same duty as wrapper tobacco: Provided further, That if any bale, box, package or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: Provided further, That collectors shall not permit entry to be made, [except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk,</p>	

PAR.	ARTICLE.	RATE
	whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be : And provided further, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hanks out of each examined bale thereof shall be taken to be a legal examination (G. A. 2260, 562, 576, 590, 1210, 1771 ; S. 14423),	
186	TOBACCO of all descriptions, n. o. p. f., per pound (S. 7777),.....	40¢
359	" pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, n. o. p. f., including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms,	50%
359	" all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross,	10%
	" product of Great and Little Swan Islands (S. 14345),	Free
185	" Quebrado, or self-working bales. (See Tobacco, filler.),.....	
186	" scrap, cuttings and clippings, as manufactured tobacco (S. 11029), per pound,.....	40¢
187	" snuff and snuff flour, manufactured of tobacco, ground dry or damp and pickled, scented, or otherwise, of all descriptions, per pound,.....	50¢
655	" stems,	Free
186	" unmanufactured, of all descriptions, n. o. p. f. (S. 7777), per pound,.....	40¢
185	" wrapper. (See Tobacco, filler.).....	
184	" wrapper,tobacco, unstemmed, imported in any [bale, box, package, or in bulk, per pound,.....	\$1.50
	if stemmed, per pound,.....	\$2.25
61	TOILET preparations, n. o. p. f. (G. A. 1779, 1833, 1628, 1830),	40%
7	" perfumery, alcoholic, .....\$2 per gal. and 50%	
63	" soap,	35%
7	" vinegar as alcoholic comp. (S. 6638; G. A. 1561), ...\$2 per gal. and 50%	
• 7	" waters,, alcoholic, .....\$2 per gal. and 50%	
207	TOMATOES, dutiable as vegetables, not fruits (G. A. 2223, 503; S. 14045),	10%
198	" canned (S. 6889),	30%
568	TOLUIDINE, aniline oil (S. 9487),	Free
14	" sulpho, coal tar color (G. A. 1839),	25%

SCHEDULE OF DUTIES.

491

PAR.	ARTICLE.	RATE.
656	TONQUA, or Tonquin beans,	Free
122	TOOLS, alloys used in the manufacture of (See "Iron and Steel,"...	
596	" of trade, modeling clay for sculptors (G. A. 2174),.....	Free
596	" of trade of persons arriving in the United States(G. A. 1267)	Free
596	" of trade theatrical scenery, properties, etc., under bond for exportation in six months (G. A. 988; See also S. 12126, 13632) ,.....	Free
591	TOOTH and disk barrows (See Plows),	Free
314	" brushes (S. 8779; G. A. 1628),	35%
Sect. 3	" picks, quill (G. A. 384),	20%
180½	" " vegetable substances,.....	35%
61	" powder and pastes (S. 9068),.....	40%
276	TORCHON laces (G. A. 979),	50%
613	TORTOISE shell, not cut or ground,.....	Free
354	" " manufactures of,	35%
Sect. 3,	TOUCH stones,.....	20%
497	Tow of flax or hemp, unmanufactured or undressed, n. o. p. f. (S. 9381; G. A. 873),.....	Free
497	" waste, unmanufactured or undressed, n. o. p. f.,.....	Free
277	TOWELS, fancy huckaback, (S. 11193),	35%
	" Turkish, dutiable according to material (G. A. 2068),.....	
286	TOURNAY velvet carpets, figured or plain,.....	40%
321	TOYS marbles of whatever material composed after January 1, 1895, (G. A. 905, 949),.....	25%
84	" chinaware, not decorated or ornamented,	30%
85	" " decorated or ornamented,	35%
321	" not composed of rubber, china, porcelain, parian, bisque, earthen or stoneware, n. o. p. f. after January 1, 1895 (G. A. 905, 949, 2080, 2082, 2152),	25%
	(Decisions by Board of General Appraisers.)	
	(G. A.),	
	Toys, Agate marbles, as,.....	851
	ballot balls, china not, marbles,.....	1913
	beads in bags, not,.....	880
	blocks of clay, as,	949
	brass scales, small and weights not,.....	1515
	bullseye lanterns, certain, small, not toys,	1895
	caps, for bottles, &c. not,	729
	celluloid balls, as,	1644

PAR.	ARTICLE.	RATE
	TOYS, celluloid harmonicas,.....	1682
	children's bracelets and rings,.....	971, 1516
	colored glass lanterns, small, not, but	
	manfrs. glass,	1881
	compasses, not,	1529
	dolls, certain bisque figures and wash	
	babies,	375, 1543, 1546
	dolls, India rubber,	939
	earthenware plates and mugs not,.....	69, 673
	eye glasses or pincers as,	1001
	forks and knives, children's not,.....	1894
	garlands for Christmas trees,	839
	harmonicas as,.....	
	480, 830, 971, 980, 1003, 971; 1528, 1682	
	heliken in kisten, music box not, but	
	manfrs. wood,	1770
	India rubber balloons, not inflated not,	
	132, 384	
	Japanese paper kites,	475
	Japanese paper snake,.....	1568
	jews harps, not, 460, 730,.....	1895
	magic lantern and slides for,.....	46, 354,
	705, 856, 915	
	mechanical, so called	304
	mechanical singing birds in cages, not,...	238
	mirrors, small, plated and advertising...17, 1657	
	mustaches, wool,.....	1097
	mugs, decorated not,	498
	music boxes,.....	403, 1444, 1446
	paint brushes, small, not,.....	1053
	papier mache and owls,	370, 401
	post horns, not,	1662
	tinsel for christmas trees, other than	
	lame or lahn	283, 1548
	tin plates, A B C, as,.....	902
	tin whistles fifes, as,.....	905
	watches, children's play, as,.....	1650
	wax angels, 413; modified by	1542
Sec. 6,	TRADE marks of imported goods simulating trade marks of do-	
	mestic manufacturers (S. 6270, 7545, 8649, 9460, 10309),	
	TRACE chains (See Iron and Steel; S. 8739.)	

SCHEDULE OF DUTIES.

493

PAR.	ARTICLE.	RATE
	TRACING cloth (See Cotton.)	
310	" paper (S.8810) ,	20%
129	TRACK tools, iron or steel, per pound,.....	1½c
470	TRAGACANTH gum, crude,	Free
298	TRAM silk,	30%
	TRANSIT of mdse. direct to Canada (S. 9378, 9619),.....	
	" " " " to Mexico (S. 11284, 11143),.....	
	TRANSPORTATION, under I. T. act (See Introduction),.....	
173	TRAVELLING clocks, in leather case, as entireties (G. A. 1308, 1684),	25%
292	TREBLE ingrain carpets (Jan. 1, 1895),	32½%
587	TREES, as nursery stock (See Plants;) (G. A. 750),	Free
354	TRIMMINGS, bead or beaded, manufactures known,as, (S. 10330; G. A. 869, 1148, 1353, 1522, 1700),.....	35%
302	" corset, embroidered with silk (S. 10506, 10667),	45%
276	" cotton, herring-bone (S. 10340, 10765),	50%
286	" dress, elastic or non-elastic, made of wool, worsted, hair of the camel, goat, alpaca, or other animals,	50%
328	" feathers (S. 10253; G. A. 597),	35%
276	" tamboured, composed of flax, jute, cotton or other vegetable fiber, or of which either or a mixture, is component material of chief value, n. o. p. f. (S. 10340, 10765),	50%
657	TRIPOLI,	Free
551	TROPHIES or prizes, such as medals, etc. (S. 6566),.....	Free
487	TROPICAL and semi-tropical fruit-plants,.....	Free
	" plants, immediate unlading of (S. 5761, 7727, 8418),	
	TROUSSEAUS, not free as personal effects (G. A. 1769),.....	
198	TRUFFLES, as prepared vegetables (G. A. 2679),.....	30%
48	TUBE paints and colors, n. o. p. f.,.....	25%
130	TUBES, bicycle, of steel (G. A. 483, 908),.....	25%
130	" boiler or other, of wrought iron or steel,.....	25%
328	" for artificial flowers (G. A. 1775),.....	35%
130	" iron or steel (S. 6186),.....	25%
276	TUCKINGS, articles made wholly or in part of flax, jute or cotton,.	50%
276	" tamboured, composed of flax, jute, cotton, or other vegetable fiber, or of which either or a mixture is component material of chief value, n. o. p. f.,.....	50%
	SEC. 3. TUNGSTEN, or unwrought metals (S. 6976, 8032),.....	10%
326½	TUNING forks and hammers,.....	25%
211	TUNNY fish or <i>thou marine</i> ,.....	20%

PAR.	ARTICLE.	RATE
26	TURKEY red oil (G. A. 1320),.....	30%
	TURKISH towels, dutiable according to material (G. A. 2068),.....	
658	TURMERIC,.....	Free
59	TURPENTINE, Chian, if prepared for use (S. 5114),.....	25%
660	" spirits of (S. 8671),.....	Free
650	" Venice,.....	Free
225¾	TURTLE meat, as prepared meat (G. A. 2364),.....	20%
661	TURTLES,.....	Free
238	TUSSAH warps, dutiable as spun silk (G. A. 2145),	30%
294	TWEED caps and hats (S. 8506), as woolen wearing apparel,.....	
399	TWINE, binding, made in whole or in part from istle, Tampico fiber, manila, sisal grass, or sunn, of single ply, not over 600 feet to the pound,.....	Free
268	" (except binding twine), composed in whole or in part of istle or Tampico fiber, manilla, sisal grass or sunn (G. A. 877, 1090),.....	10%
	" salmon, dutiable as flax thread (G. A. 1136, 2232),.....	
298	TWIST, silk (S. 6127, 6305),.....	30%
171	TYPE metal (S. 8147, 9831), per pound for the lead therein,.....	¾¢
171	TYPES, new (S. 6435),.....	15%
662	" old, and fit only to be remanufactured,.....	Free

SCHEDULE OF DUTIES.

495

U

PAR.	ARTICLE.	RATE
285	ULSTERS, made of wool worsted, etc.,.....	50%
43	ULTRAMARINE blue, dry, or mixed with water (S. 4950), per pound,	3¢
43	“ blue, in pulp (G. A. 1029,), per pound,.....	3¢
565	UMBER and umber earths, dry, n. o. p. f. (S. 8416),.....	Free
42	“ and umber earth, ground in oil (S. 10869), per pound,.....	3¢
155½	UMBRELLA and parasol ribs, stretcher frames, tips, runners, handles, and other parts made chiefly of metal,.....	50%
302	“ cloths, silk chief value (S. 10353, 10555,),	45%
685	“ sticks, wood, cut into suitable lengths,.....	Free
361	“ sticks, plain or carved, finished or unfinished,.....	30%
313	“ parasols and sunshades, covered with paper (G. A. 820).....	20%
360	“ parasols and sunshades, covered with material composed wholly or in part of silk, wool or goat hair, or any other material except paper,.....	45%
155½	“ steel tubes for, (S. 7425),.....	50%
	UNCLAIMED merchandise, disposition of (S. 6199, 6580, 6617, 7027, 7552, 7584, 7676, 7938, 8949, 8542, 8555, 8697, 9720,.....	
193	UNCLEANED rice, per pound,.....	10¢
338	UNCUT precious stones,	10%
	UNDERVALUATION of goods subject to advalorem duty, penalty for, (Administrative Law of June 10, 1890. Appendix),.....	
	UNDERWRITERS must file bond before removing goods damaged by fire in bonded warehouse (S. 14593),.....	
SEC. 4.	UNENUMERATED articles, pay duty imposed upon articles to which it is similar in material, quality, texture or use,.....	
	UNENUMERATED articles,.....	
	(DECISIONS of Board of United States General Appraisers),.....	
	(G. A.)	
	aga aga,.....	418
	asphaltum cells,.....	1058
	bast mattiug, as,.....	1510
	bathbrick as, and not,.....	1088, 1122
	billiard chalk,.....	616
	candle tar,.....	446
	chestnut flour,.....	773
	cocoa fibre, dyed,.....	1252
	cocoanuts, ground,	840
	composition buttons,	417

PAR.	ARTICLE.	RATE
	corks, fishing and manufactures of cork, 422	
	cork ventilators for hats,..... 1875	
	cut flowers,..... 1269	
	dressed frogs,..... 741	
	dyed horsehair, 1639	
	elaterium,..... 747	
	feather beds,..... 1169	
	feather trimmings, 597	
	fillets, emery, 1357	
	goose skins, with down on,..... 1443	
	hat braids, cork,..... 1678	
	icina, sugar and chocolate,..... 1152	
	ink extractors,.....	
		344, 1618
	insect powder, frankincense,..... 10	
	Japanese fireworks,..... 792	
	locust bean meal,..... 1583	
	massa blocks, 624	
	moss dyed,..... 1352	
	natural gas..... 744	
	pathological specimens,.....	
		1328, 1394
	petroleum or rock oil,..... 1419	
	putz kalk not lime but,..... 1406	
	raspberry vinegar,..... 1616	
	red putty,.....,..... 605	
	rock crystal, agate, topaz, etc. (See "Pre- cious Stones."), 744	
	sachet powder, not, but toilet prepara- tion,..... 1830	
	scrap leather as waste,..... 990	
	so-called soda ash,..... 934	
	starch fibre, not rice flour but,..... 1452	
	sugar wafers,..... 943	
	talc, not French chalk, but,..... 1196	
	tonka beans, powdered or crystals,..... 1923	
SEC. 3.	UNENUMERATED manufactured articles,.....	20%
SEC. 3.	" raw or unmanufactured articles,.....	10%
385	UNITED STATES, articles imported by,.....	Free
387	" articles, the growth, produce and manufacture of, exported and returned,	Free

SCHEDULE OF DUTIES.

497

PAR.	ARTICLE.	RATE
412	UNITED STATES books, engravings, photographs, etchings, bound or unbound for,	Free
82	UNWROUGHT clays or earth, n. o. p. f., per ton,.....	\$1.00
	UNITED STATES mail, importations in prohibited (S. 11106),.....	
568	" products of fisheries of,.....	Free
177	UPHOLSTERERS nails (S. 9248), as manufactures of metal:.....	35%
341	UPPER leather, dressed,.....	20%
60	URANATE of soda (S. 4293),.....	25%
663	URANIUM, oxide and salts of (S. 4293),.....	Free

V

PAR.	ARTICLE.	RATE.
664	VACCINE virus,.....	Free
17	VALERIANATE, amyl, dutiable as a fruit ether (G. A. 1939), per pound,.....	\$2 00
568	VALERIAN, oil of,.....	Free
276	VALENCIENNES lace,.....	50%
665	VALONIA,.....	Free
SEC. 25. VALUE of foreign coins, proclamation by the Secretary of the Treasury (S. 10428, 10453, 11268, 10587, 11273,) See introduction,.....		
VALUE of goods subject to ad valorem duty shall include the cost of materials and fabrication, all general expenses connected with the production, together with expense of preparing and putting up such merchandise ready for shipment, and an addition of not more than 8 per centum upon the total cost. (Act of June 10, 1890.) (S. 10240, 10398),.....		
"	declared on entry binding upon importer (S. 10329),.....	
"	of imported goods subject to ad valorem rates of duty (S. 10329.) (Act June 10, 1890),.....	
"	stated on pro forma invoice, subject to additions by appraiser (S. 10598),.....	
"	of imported merchandise, if appraisdd value shall exceed value declared in entry more than 40 per cent., entry shall be held to be presumably fraudulent. (Act of June 10, 1890),.....	
"	of imported merchandise, additions to value of purchased goods may be made on entry (S. 10532),.....	
342	VAMPS, leather cut into,.....	20%
470	VANILLA beans,.....	Free
44	VARNISH, gold size or Japan (S. 7977, 8287),.....	25%
44	" laquer (S. 6901), per gallon, \$1 32, and.....	25%
44	" shellac (S. 5300), per gallon, \$1 32, and.....	25%
44	VARNISHES, spirit, \$1 32, per gallon for the alcohol (S. 11405), and	25%
105	VASES, alabaster (S. 7127),.....	40%
84	" chinaware, etc., not changed in condition by superadded ornamentation or decoration,.....	30%
590	" of platinum for chemical use,.....	Free
85	" painted, tinted, enameled, printed, gilded or otherwise decorated,.....	35%
277	VEGETABLE fiber, all manufactures of, n. o. p. f. (See Flax),.....	35%
470	" fibers, crude,.....	Free
(Decisions of Board of U. S. General Appraisers.)		
Vegetable fibre, cocoa fibre dyed,.....G. A. 1252		
coir hawser and mats,.....		

SCHEDULE OF DUTIES.

499

PAR.	ARTICLE.	RATE
	VEGETABLE FIBRE, crin vegetal	1675
	fibre cloth, not manufactures of grass, but manufactures of,.....	1899
	hat braids, oak bark not,.....	1678
	hats, cotton and pith of, and hat braids,..	996
	kittool or kitul dyed, not free, but man- ufactures of,.....	1863
	Mexican mats and bast matting,.....	1510, 1054
	patent fibre,.....	1023
	peony root, free as crude,.....	1918
	ramie and other so-called grass cloth,.....	233, 1037, 1062, 870, 1127
	root fans, Kuskus,.....	1705
	sisal grass and hemp hammocks,.....	1126
519	VEGETABLE ivory ,.....	Free
40	" " black, made from,.....	25%
354	" " manufactures of, or of which vegetable ivory is component of chief value, n. o. p. f.,.....	35%
317	" ivory buttons, wholly or partially manufactured,.....	35%
140	" knives, all sizes,.....	35%
558	" substances, crude or unmanufactured, n. o. p. f.,.....	Free
197	VEGETABLES, beans ,.....	20%
198	" beans, peas, mushrooms, and all others, prepared or pre- served in tins, jars, bottles, or otherwise (S. 10058),..	30%
206	" edible, in their natural state, n. o. p. f.,.....	10%
470	" if drugs,.....	Free
198	" in salt or brine, n. o. p. f. (S. 10597, 10749),.....	30%
207	" in their natural state, n. o. p. f.,.....	10%
202	" onions, per bushel,.....	20¢
203	" pease, dried, per bushel,.....	20¢
203	" split, per bushel of sixty pounds,.....	50¢
203	" in cartons, papers, or other small packages, per pound,.....	1¢
198	" prepared or preserved,.....	30%
198	" pickles and sauces of all kinds (S. 6889, 8274),.....	30%
204	" potatoes,.....	30%
276	WEILINGS, cotton, chief value (S. 3630) ,.....	50%
286	" made of wool, worsted, etc.,.....	50%
301	" silk,.....	50%
301	" silk, nets, etc., (G. A. 2103, 2086),.....	50%
	VEILS as wearing apparel ,.....	
579	VELLUM	Free

PAR.	ARTICLE.	RATE
	VELOURS as pile fabrics, according to material (S. 11180, G. A. 539, 615),.....	
259	VELVETEENS, cotton, as pile fabrics. (See Cotton.) (G. A. 2075),	
259	" cut bias (G. A. 890.) (See Cotton),.....	
	VELVET buttons, according to material (S. 10551, 11358),.....	
288	" carpets and carpeting,.....	40%
290	" carpets, figured or plain, printed on warp or otherwise,.....	40%
299	" ribbons, plush (G. A. 545, 615), per pound,.....	\$1 00
299	" selvedges on (G. A. 755, 1115, 1122), per pound,.....	\$1 50
290	" tapestry carpets,.....	40%
299	VELVETS, silk pile fabrics, per pound,.....	\$1 50
181	VENEERS of cabinet and other woods, as manufactures of wood,...	25%
354	" of ivory (S. 9053),.....	35%
292	VENETIAN chain carpets,.....	32½%
48	" red (S. 9090, 11346),.....	25%
659	VENICE turpentine,.....	Free
SEC. 3.	VENISON (S. 7202),.....	10%
105	VERDE de prato, as marble (G. A. 1002),.....	45%
666	VERDIGRIS, or subacetate of copper,.....	Free
192	VERMICELLI, and similar preparations (S. 9388),.....	20%
45	VERMILLION, red, containing quicksilver (G. A. 618, 629, 715),.....	20%
45	" red, not containing quicksilver, per pound,.....	6¢
45	VERMILLIONETTE, as vermilion red, containing quicksilver (G. A. 2235),.....	20%
244	VERMOUTH, containing more than 24 per cent. of alcohol, shall be classed as spirits, and pay duty accordingly (S. 8310),	
244	" in casks or packages other than bottles or jugs. (See Still Wines),.....	
SEC. 8.	VESSELS, American, engaged in foreign trade and trade between Atlantic and Pacific coasts of the United States; articles of foreign production needed for repair of, withdrawn from warehouse free of duty,.....	
SEC. 7.	" built in the United States for foreign account and ownership, not allowed to engage in coastwise trade of United States,.....	
	" built in the United States, of foreign material imported free, not allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon payment of duties on articles admitted,.....	Free
	" excessive sea stores of, dutiable (S. 9897, 9927),.....	
	" including machinery and equipment, built in the United States for foreign account and ownership, or for purpose of being employed in the foreign trade,	

SCHEDULE OF DUTIES.

501

PAR.	ARTICLE.	RATE
	etc., importation of articles necessary for construction of,.....	Free
SEC. 15 and 16	“ not of the United States, importing merchandise belonging to countries maintaining restricting regulations against vessels of the United States, forfeitable,.....	
90	“ of glass (See Glass),.....	40%
387	“ other, of American manufacture. (See Casks),.....	Free
590	“ of platinum for chemical uses,.....	Free
SEC. 20.	“ wreckage from (G. A. 757),.....	Free
	“ wrecked in waters of the United States, merchandise recovered from,.....	Free
88	VIALS holding not more than one pint, and not less than one-quarter of a pint, per pound,.....	1½%
	“ if holding less than one-fourth of a pint, per gross,.....	40%
	“ all other, plain, green and colored, molded or pressed, and flint lime and glassware,.....	40%
555	VICHY water, natural,.....	Free
249	“ “ artificial,.....	20%
236	VINEGAR. [The standard for vinegar shall be taken to be that strength which requires 35 grains of bicarbonate of potash to neutralize one ounce troy of vinegar], per gallon,.....	7½%
61	“ toilet (G. A. 1560),.....	40%
587	VINES as nursery stock. (See Plants),.....	Free
587	“ grape (G. A. 749),.....	Free
326½	VIOLINS and bows (G. A. 433; S. 10244)	25%
326½	“ strings for, if of gut cord (S. 10758),.....	25%
177	VISES, manufactures of metal,.....	35%
405	VITRIOL, blue, sulphate of copper,.....	Free
455	“ green, sulphate of iron,.....	Free
643	“ oil of, sulphuric acid; Provided, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied and collected the rate of duty existing prior to the passage of this Act,.....	Free
60	“ white, sulphate of zinc,.....	25%
144	VITREOUS glasses, metal sheets glazed with,.....	35%
78	VITRIFIED tiles,.....	40%
353	VULCANIZED India rubber, known as hard rubber, manufactures of, or of which vulcanized India rubber is component of chief value, n. o. p. f.,.....	30%

W

PAR.	ARTICLE.	RATE
	WADDING according to material,.....	
331	WADS, gun, of all descriptions,.....	10%
SEC. 3.	WAFERS, coverings for medicines (S. 5979. 6004),	20%
SEC. 3.	" edible (S. 14682),.....	20%
59	" medicated as medicinal preparations,.....	25%
667	" unmedicated and not edible,.....	Free
679	WAGON blocks, rough hewn or sawed only,.....	Free
374	WAGONS and other vehicles of immigrants, brought by them for use in immigration,.....	Free
310	WALL papers and papers for screens or fireboards,.....	20%
684	WALKING canes, unfinished sticks for,.....	Free
222	WALNUTS of all kinds, shelled (S. 6512), per pound,.....	4¢
222	" of all kinds, not shelled (S. 6290), per pound,.....	2¢
177	WARES, iron or steel, n. o. p. f.,.....	35%
SEC. 21.	WAREHOUSES bonded for smelting and refining metals,.....	
SEC. 9.	" bonded, for manufacturing articles compounded wholly or in part of imported material and intended solely for exportation, free of duty, bonds to be given by manu- facturer under regulations established by the Secre- tary of the Treasury. (See Tariff Act)....	
SEC. 54.	" injury or destruction of goods in, by casualty, duties re- mitted	
250	WARPS, cotton. (See Cotton Thread),.....	
298	" Tussah, as spun silk (G. A. 2145),.....	30%
43	WASH, blue, containing ultramarine, per pound,.....	3¢
148	WASHERS, wrought iron or steel,.....	25%
67	WASHING crystals, sal soda (S. 4123), per pound,.....	1/2¢
84	WASHTUBS, porcelain, plain (S. 7022),.....	30%
85	" " decorated,.....	35%
362	WASTE, all, n. o. p. f.,.....	Free
685	" all composed wholly or in part of wool,.....	Free
685	" Bur,.....	Free
685	" fur (S. 10540),.....	Free
685	" card	Free
279	" carded,.....	15%
458	" cotton	Free
497	" flax, jute, tow and hemp,.....	Free
270	" garnetted (S. 8499, 9508),.....	15%
497	" hemp (S. 9381),.....	Free

SCHEDULE OF DUTIES.

503

PAR.	ARTICLE.	RATE
362	WASTE, India rubber (S. 10406),.....	10%
497	" jute,.....	Free
577	" fit only for paper stock (S. 9631),.....	Free
685	" ring and roving (S. 9871, 10728),.....	Free
577	" rope and bagging,.....	Free
617	" silk (S. 3752),.....	Free
685	" slubbing,.....	Free
497	" tow (S. 9381),	Free
685	" wool and hair, n. o. p. f.,.....	Free
685	" yarn,.....	Free
173	WATCHES and clocks, or parts thereof, whether separately packed or otherwise (S. 9122; G. 531),.....	25%
336	" chains for, as jewelry (G. A. 600, 953),.....	35%
173	" crystals (S. 5943),.....	25%
173	" dials (G. A. 410, 486),.....	25%
	" in canes or whips, according to material of chief value (S. 9061, 9246),.....	
173	" jewels for (S. 11043),.....	25%
	" keys for, according to material (S. 10010, 11184),.....	
321	" toy (S. 9925), after January 1, 1895,.....	25%
555	WATER, Apollinaris (S. 7638),.....	Free
242	" bay or bay-rum, per gallon,.....	\$1 00
59	" cherry laurel (S. 9931),.....	25%
7	" cologne, \$2.00 per gallon and.....	50%
575	" colors and paintings. (See Paintings),.....	Free
401	" fowls,.....	Free
48	" paints, n. o. p. f.,.....	25%
273	" proof cloth, n. o. p. f., valued at not over 25¢ per square yard	25%
	" " " valued at over 25¢ per square yard,....	40%
59	" rose (S. 9931),.....	25%
555	WATER soda and similar waters,.....	Free
249	WATERS, mineral, artificial and imitations of natural,.....	20%
555	" all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authen- ticated certificate, showing that they are in no way artificially prepared, and are the product of a desig- nated mineral spring, (S. 7128, 7191, 7417, 10772),.....	Free
7	" toilet, n. o. p. f., \$2.00 per gallon, and,.....	50%
397	WAX, bees,	Free
351	" candles and tapers,	25%
668	" Chinese, (S. 2225),	Free
SEC.3	" fish, (S. 6263),	25

PAR.	ARTICLE.	RATE
668	WAX, fossil,	Free
668	" Japanese,	Free
668	" mineral or vegetable,	Free
351	" manufactures of, or of which wax is component of chief value, n. o. p. f.,	25%
351	" sealing,	25%
350	" shoe makers,	25%
350	" statues, as manufactures of wax, (S. 11175),	25%
326	" tapers for cigar lighters, as friction matches, (G. A. 2187),	20%
668	" vegetable or mineral,	Free
301	WEARING apparel, silk, (S. 10674),	50%
258	" apparel, cotton, n. o. p. f.,	40%
275	" apparel, of every description, composed wholly or in part of linen, n. o. p. f.,	50%
670	" apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale, (S. 9785, 10371, 10443, 10559, 10691),	Free
284	" apparel of wool, worsted, etc., n. o. p. f., (G. A. 603); valued at over \$1.50 per pound,	50%
	" valued at less than \$1.50 per pound,	45%
285	" apparel, viz., cloaks, dolmans, jackets, talmas, ulsters and other outside garments of ladies and children, (S. 5903),	50%

(Decisions of Board of U. S. General Appraisers.)

	G. A.
" apparel, hats, cotton and grass, pith, as cotton,	996
hats of silk, 440,	1012
hats, muffs and hoods,	340
hats, straw, not,	1490
hats, wool, ladies argyle not,	1493
hats, wool, part hair,	1489
hemstitched lawns, tuckings, and ruf- flings not, 1212, 614,	649
hemstitched skirts not,	442
imported after owners' arrival, not, free,	1792
infants' silk veils,	1056
lace aprons as, (Reversed),	1032

SCHEDULE OF DUTIES.

505

Par.	ARTICLE.	RATE
	WEARING APPAREL, lawn tennis shirts,	604
	military silk sashes not, (Affirmed).....	1039
	mufflers not handkerchiefs or shawls, but (339 T.).....	1305
	neckwear, silk, 465, 592.....	1227
	nuns' veils.....	703
	robes, patterns, not made up, not 334, 888,	1012
	ruchings, and ruffings partly made	603
	shawls, worsted, embroidered with silk	1061
	shirt bosoms as, 607.....	981
	shirts wool knit.....	1549
	slippers, jute, and other materials, 283 621, 1008,.....	1378
	surgical appliances, knee stockings, etc., not,	666
	surplices, linen, private parties, not man- ufactured linen, but.....	1791
	theatrical costumes, not free, but.....	209
	trosseaus, not free as effects, but.....	1769
	trousers, so-called, manufactured feath- ers as wool,.....	1912
	vestments, church, not regalia, but,	1369
	vests, ladies', so-called, not, but,	1538
	when entitled to free entry, see "free entry,".....	1031
	wool,.....	345
	ball dresses not free, as effects,.....	1749
	belts, silk as,.....	1781
	bibs, cotton plain and embroidered,.....	1905
	bibs, infants as, also dressing scarfs, 628, 972,.....	1512
	boys' suits, not outside garments but,	72
	boys' sailor suits part rubber, also braided, 1017,	1515
	caps, 355, 456,.....	1302
	Chinese cue strings as,.....	847
	Chinese gowns,.....	578
	Chinese trousers, manufactured from so- called feathers,.....	
	cotton bathing trunks as cotton,.....	1887
	cotton collars, embroidered,.....	1158
	cotton gloves,.....	546
	cotton neckties, containing rubber and other, 608.....	1154

PAR.	ARTICLE.	RATE
	WEARING APPAREL, cotton skirt bands,.....	1513
	cotton smoking jackets part wool,	1045
	cotton underwear, average price,	1116
	dress shields, 1469,.....	557
	embroidered corsets and corset trim- mings, 136, 281, 1983, 1117,	1241
	embroidered underclothes, 805,	1033
	fascinators, chenille not,	1311
	fez caps, wool,.....	938
	fishing trousers as waterproof, 1338,.....	1594
	garters of silk, (Reversed),.....	974
	girdles, silk not,.....	1161
286	WEBBINGS, elastic or non-elastic, made of wool, worsted, hair of camel, goat, alpaca or other animal, etc. (S. 8102, 8255, 10468),.....	50%
300	“ silk, elastic or non-elastic (S. 10674),.....	45%
272	WEBS, flax, and seines,.....	40%
129	WEDGES, iron or steel (S. 6392), per pound,.....	1½¢
	WEDGEWOOD ware (See Earthen Ware),	
470	WEEDS for dyeing purposes, crude,.....	Free
16½	“ for dyeing purposes, advanced in value,.....	10%
558	“ sea, moss, etc., n. o. p. f.,.....	Free
352	“ manufactures of, or of which weeds are component of chief value, n. o. p. f.,.....	25%
671	WHALEBONE, unmanufactured,.....	Free
352	“ manufactures of, n. o. p. f. (S. 9434),.....	25%
352	“ materials for hats, bonnets, etc.,	25%
568	WHALE oil, product of American fisheries,	Free
34	“ oil, n. o. p. f.,.....	25%
674	WHARVES, timber used in building (S. 6089),.....	Free
190	WHEAT,.....	20%
190	“ flour,	20%
SEC. 3	“ sheaves of, ornamental, unenumerated manufactured articles (S. 9247),.....	20%
679	WHEELS, hubs for, rough hewn, or sawed only,.....	Free
181	“ hubs for, manufactured, dutiable as manufactures of wood,	25%
156	“ for railway purposes or parts thereof, of iron or steel, per pound,	1¾¢
	see proviso next paragraph,	
156	“ steel tires for railway purposes, whether wholly or partly finished, per pound,.....	1¼¢
	Provided, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall	

SCHEDULE OF DUTIES.

507

PAR.	ARTICLE.	RATE
	be dutiable at the same rate as is provided for the wheels when imported separately,.....	
508	WHETSTONES and hones (S. 8786),.....	Free
351	WHIP gut, manufactures of, or of which whip gut is component of chief value, n. o. p. f.,.....	25%
431	" gut, manufactured, in strings or cords,	Free
	WHIPS, according to material,.....	
	" of partially tanned skins (S. 6257),.....	
684	" sticks for, cut into suitable lengths (G. A. 761),.....	Free
239	WHISKEY (See Liquors),.....	
177	WHISTLES, dog, metal,.....	35%
49	WHITE acetate of lead, per pound,.....	2¾¢
	" enamel (See Paints and Colors),.....	
52	" lead and paint (S. 10069, 10692, 10869), per pound,	1½¢
340	" leather splits (G. A. 2698),	10%
160	" metal, in leaf (S. 8479),.....	30%
177	" metal or white brass (S. 9278),.....	35%
39	" paint, satin,.....	25%
47	" paint or pigment containing [zinc, per pound,	1¢
46	" Paris, per pound,.....	¼¢
60	" vitriol (sulphate of zinc),.....	25%
46	WHITING, dry or ground in oil, per pound,.....	¼¢
351	WHIP gut or worm gut, manufactures of,	25%
431	" gut or worm gut, unmanufactured, or not further manufactured than strings or cords,	Free
684	" sticks (See Bamboo),.....	Free
263	WICKING, woven, braided or twisted, made of cotton, flax, etc., ...	45%
264	WICKS, cotton for candles (S. 12521),	35%
353	WIGS, human hair (S. 1539),.....	30%
373	WILD animals for exhibition, etc.,.....	Free
181	WILLOW chairs (S. 9536),	25%
179	" manufactures of,.....	25%
417	" osier or rattan, braids, plaits, laces, etc., for making and ornamenting hats,.....	Free
179	" prepared for basket makers' use,.....	20%
288	WILTON velvet carpets, figured or plain,.....	40%
	WINDOW curtains, according to material,	
274	" curtains, lace, of flax, jute or cotton (G. A. 2264),	50%
91	WINDOW glass, common (See Glass) (S. 11099),.....	
97	" glass, common, bent, ground, engraved, etc. (See Glass),.....	

PAR.	ARTICLE.	RATE
686	WINDOW glass or glass windows stained or painted, imported for presentation to a religious society, college or public institution,.....	Free
102	WINDOWS, glass, stained or painted, or parts thereof (S. 9428, 10374, 10377, 10903, 11711, 12381),	35%
240	WINE, Chinese, as a spirituous beverage (G. A. 2098), per gallon, ...	\$1 80
244	" ginger (See Still Wines),.....	
380	" lees, or lees crystals (S. 2489),.....	Free
247	" prune, n. o. p. f., containing 18% or less of alcohol, per gallon,.....	50¢
	containing over 18% of alcohol, per gallon,	\$1 80
244	" any containing more than 24% of alcohol, shall be classed as spirits, and pay duty accordingly,.....	
243	" champagne, and all other sparkling, in bottles containing each not more than one quart, and more than one pint, per dozen,	\$8 00
	containing not more than one pint each, and more than one-half pint, per dozen (S. 8900),.....	\$4 00
	containing one-half pint each or less, per dozen,.....	\$2 00
	in bottles or other vessels containing more than one quart each, in addition to \$8.00 per dozen bottles, on the quantity in excess of one quart, per gallon,.....	\$2 50
16	" coloring for,.....	50%
238	" cordials, and other liquors, ascertainment of proof,	
244	" ginger cordial, or vermouth containing more than 25% of alcohol shall be dutiable as spirits, the percentage of alcohol to be determined under department regulations,.....	
240	" cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. No additional duty on the bottles or jugs.....	
244	WINES, liquors, cordials, or dutiable spirits, no construction or other allowances for breakage, leakage or damage (S. 7271, 10399),.....	
234	" still, in casks or packages other than bottles or jugs, if containing 14% or less of absolute alcohol, per gallon,....	30¢
	if containing over 14% of absolute alcohol, per gallon,	50¢
232	" still, in bottles or jugs, per case of one dozen bottles or jugs, containing each, not more than one quart, and more than one pint, or 24 bottles or jugs containing each not more than one pint per case (S. 8241, 8694; G. A. 919),.....	\$1.60

SCHEDULE OF DUTIES.

509

PAR.	ARTICLE.	RATE.
	and any excess beyond these quantities found in such bottles or jugs, shall be subject to a duty per pint, or fractional part thereof, of,.....	5¢
177	WIRE brass (S. 6443, 10671),.....	35%
132	" card clothing, made from tempered steel wire, per square foot,.....	40¢
132	" card clothing, all other, per square foot,.....	20%
124	" clock and watch, valued at over 4¢ per pound,.....	40%
177	" copper (S. 5899),.....	35%
124	" crinoline, valued at over 4¢ per pound (S. 9409, 9807),	40%
124	" corset, valued at over 4¢ per pound,.....	40%
	" fence. (See Wire Rods.),.....	
124	" flat steel, or steel in strips, uncovered or covered with cotton, silk or other material, valued at over 4¢ per pound (S. 8015),	40%
124	" hat, valued at over 4¢ per pound,.....	40%
124	" iron or steel, n. o. p. f.,.....	35%
	Articles made of iron or steel wire pay duty not less than the rate imposed on the wire from which they are made (S. 7058, 7337),	
	WIRE, additional duty does not accrue because of undervaluation of the steel wire made into rope, when the whole cost of the completed articles was not undervalued (G. A. 2384),	
167	" lead, per pound,.....	1¼¢
124	" needle, valued at over 4¢ per pound,	40%
124	" pendulum (G. A. 709; S. 11426),.....	40%
124	" piano, valued at over 4¢ per pound,.....	40%
589	" platina,	Free
177	" ribbon (S. 8015),	35%
123	" rods, iron or steel: (See Iron and Steel.),.....	
124	" rope or strand, valued at over 4¢ per pound (S. 10760, 11380),	40%
124	" round or steel. (See Iron and Steel.),.....	
177	" silver, not thread, as manufactures of metal,.....	35%
654	" tinsel, lame or lahn (G. A. 382),	Free
147	" wrought nails,.....	25%
395	WITHERITE, carbonate of Baryta,	Free
386	WOAD or pastel, crude dye,.....	Free
181	WOOD, all manufactures of n. o. p. f.,.....	25%
389	" ashes and lye of,.....	Free
684	" bambos reeds, n. o. p. f., in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes,	Free

PAR.	ARTICLE.	RATE
684	WOOD, bamboo, manufactured,.....	Free
180	" barrels, empty, n. o. p. f.,.....	20%
679	" blocks, last, wagon, oar, gun, heading and all like, rough, hewn or sawed,.....	Free
181	" blocks, last, wagon, oar, gun, heading, finished (S. 10071),	25%
673	" bolts, handle, heading, stave, shingle,	Free
684	" box,	Free
180	" boxes, packing, empty,	20%
180	" box shooks,.....	20%
684	" briar root or briar wood unmanufactured,.....	Free
676	" cabinet, all n. o. p. f.,.....	Free
181	" cabinet furniture,.....	25%
684	" cabinet woods, in the log, rough or hewn (S. 7366, 10402; G. A. 301),.....	Free
179	" cane, chair, manufactured from rattans or reeds,	10%
180	" casks and barrels, empty, sugar-box shooks, and packing boxes, packing-box shooks, of wood, not specially provided for in this Act,.....	20%
684	" cedar, lingum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair, wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted,	Free
179	" chair cane, manufactured from rattan or reeds,.....	10%
677, 678	" clapboards, pine and spruce,.....	Free
457	" cork or cork bark,.....	Free
676	" deals, rough or dressed,.....	Free
684	" ebony,.....	Free
476	" fashion plates, engraved on,.....	Free
673	" fence posts,.....	Free
673	" firewood, handle bolts, heading bolts, stave bolts and shingle bolts, hop poles, fence posts, railroad ties, ship tim- ber, and ship planking, not specially provided for in this Act (S. 8171),.....	Free

SCHEDULE OF DUTIES.

511

PAR.	ARTICLE.	RATE
577	WOOD, for paper stock, poplar or other,.....	Free
684	" granadilla,.....	Free
679	" gun blocks,.....	Free
684	" hair wood,.....	Free
673	" handle bolts,.....	Free
679	" heading blocks,.....	Free
673	" heading bolts,.....	Free
673	" hop poles (S. 5105),.....	Free
181	" house or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this act,.....	25%
679	" hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only,.....	Free
684	" India malacca joints, not further manufactured than cut into suitable lengths for the manufacture into which they are intended to be converted,.....	Free
684	" lancewood,.....	Free
679	" last blocks,.....	Free
680	" laths,.....	Free
684	" lignum-vitæ,.....	Free
672	" logs and round unmanufactured timber, not specially enumerated or provided for in this Act,.....	Free
676	" lumber, other, rough or dressed,.....	Free
684	" malacca joints, cut into suitable length,.....	Free
684	" mahogany,.....	Free
181	" manufactures of, or of which wood is the component of chief value, n. o. p. f.,.....	25%
684	" myrtle,.....	Free
679	" oar blocks,.....	Free
684	" orange,.....	Free
179	" osier or willow, prepared for basket-makers' use,.....	20%
	" " manufactures of,.....	25%
	" " chair cane or reeds,.....	10%
180	" packing boxes and packing box shooks,.....	20%
681	" palings,.....	Free
577	" paper stock,.....	Free
684	" partridge.....	Free
357	" pencils of, filled with lead or other material,.....	50%
357	" pencils, slate, covered with,.....	50%
681	" pickets,.....	Free
180½	" picks, tooth, of vegetable substance,.....	35%

PAR.	ARTICLE.	RATE
684	WOOD, pimento,.....	Free
677	" pine clapboards,.....	Free
676	" plank, rough or dressed,.....	Free
673	" planking, ship,.....	Free
673	" poles, hop,.....	Free
577	" poplar and other woods fit only for paper stock,.....	Free
673	" posts, fence,.....	Free
679	" posts,.....	Free
353	" pulp, manufactures of, n. o. p. f. (S. 9644),.....	30%
303	" pulp, mechanically ground, and chemical, bleached or un- bleached (S. 6525, 10095, 10109, 10884),.....	10%
673	" railroad ties,.....	Free
684	" rattan, unmanufactured,.....	Free
179	" reeds, manufactured from rattan or reeds,.....	10%
684	" rosewood,.....	Free
684	" satinwood,.....	Free
676	" sawed boards, planks, deals, and other lumber, rough or dressed, except boards, planks, deals and other lum- ber of cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods,.....	Free
155	" screws (steel), commonly called wood-screws, more than 2 inches in length, per pound,.....	3¢
155	" screws, etc., over 1 inch and not more than 2 inches in length, per pound,.....	5¢
155	" screws, etc., over ½ inch and not more than 1 inch in length, per pound,.....	7¢
155	" screws, etc., ½ inch and less in length, per pound,.....	10¢
673	" shingle bolts,.....	Free
682	" shingles (G. A. 719),.....	Free
673	" ship planking (G. A. 780),.....	Free
673	" ship timber,.....	Free
180	" shooks, packing box,.....	20%
678	" spruce clapboards,.....	Free
674	" spars, timber used for,.....	Free
575	" statuary of,.....	Free
673	" stave bolts,.....	Free
683	" staves of wood of all kinds, wood unmanufactured, Pro- vided, That all of the articles mentioned in para- graphs six hundred, in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclu- sive, when imported from any country which lays an export duty or imposes discriminating stumpage, .	

SCHEDULE OF DUTIES.

513

PAR.	ARTICLE.	RATE
	WOOD, dues on any of them, shall be subject to the duties existing prior to the passage of this Act,.....	Free
684	" sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, n. o. p. f., in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips or walking canes,.....	Free
679	" sticks, rough hewn or sawed only,.....	Free
647	WOOD, tar and pitch of,	Free
674	" timber, hewn and sawed, and timber used for spars and in building wharves,	Free
673	" timber, ship,.....	Free
674	" timber used for spars and in building wharves,	Free
672	" timber, unmanufactured, round n. o. p. f.,	Free
675	" timber squared and sided,.....	Free
180½	" tooth picks of vegetable substance,.....	35%
631	" unmanufactured,	Free
470	WOODS used expressly for dyeing crude,	Free
16½	" " " " advanced in condition,	10%
18	" dye, extract of,	10%
679	WOOD wagon blocks,.....	Free
674	" wharves, timber used in building,	Free
179	" willow, manufacturers of,.....	25%
179	" willow prepared for basket makers use,	20%
683	" willows, split young, with bark on (G. A. 2375),	Free
(Decisions of Board of U. S. General Appraisers.)		

G. A.

Wood, gun stocks, separately imported not, but manfr. metal,

heliken in kisten, music box, manufacture of,.....	1770
influenz machines not, but manfr. metal,	1337
Japanese fireworks,	499
metronomes not, but metal, S. 35,675,.....	1535
musical instruments, violins, bows, frogs, mandolins, piano and action, 433, 451, 22, 380, 762, 830, 971,	1503
musical instruments, music boxes, organs, and parts of musical instruments, 706, 403, 501, 1446,	1699
Norway pine,	1724
olive, paper weights,	1502
penholders and pencils,.....	841

PAR.	ARTICLE.	RATE
WOOD, picture	frames, containing pictures, manu- factures of, 1407, 1408	
	pulp chemical, bleached, unbleached, weight of and moisture in, 1552, 1028, 379, 632, 459	
	pulpit and figures, carved,.....	1068
	resin in boxes,.....	1528
	rollers, certain and for orchestrions,	515, 812
	rosaries, beads of,	811, 833
	thermometers, glass and,	937
	timber, cedar wharf, See also "timber"... kia kia for small boats,..... sawed	852 780 126, 295
	spruce,.....	1593
	whitewood, lumber and spars,	795
	willow for hats, &c.,.....	796
	willow sets, baskets and liquor sets,.....	1735
	accordeons, manufactures of,	416, 873
	and paper match boxes; see "match boxes,	
	aristophones and harmonicas, manfr. of,	980
	bamboo, split for electric carbons, furni- ture beaters,	1014, 1620
	bamboo screens and blinds, and clar- ionet reeds,	820, 974
	baskets, silk lined, &c.,	856, 1735
	bathing chair,	670
	beet sugar machinery of,	962
	buggy, manfr. of; see also "carriages" as mfr. metal,	700
	cabinet, ash, Brazil, pear,.....	301, 1503, 1509
	cabinets for cigars and tobacco,.....	994
	cabinet panels, paintings on,	1685
	carved figures for churches, crucifixes, &c.,	589, 978

SCHEDULE OF DUTIES.

515

PAR.	ARTICLE.	RATE.
	WOOD, corks, fishing floats not,	422
	cuckoo clocks and antique clocks,.....	617
	cuts, for German books,.....	831
	dye stuff and sticks,	895, 578
	fans, mixed nationals; see "fans".....	
	fence and paving posts, railroad ties, and firewood,	923
	flutes and piccolaos,.....	...499, 636, 737
	furniture of, and co-called screens, tables, chains, &c.,	1010, 1646, 1647
	gun blocks, planed and sawed	1015
NOTE.—THE RATES ON WOOL AND WOOLENS, TAKE EFFECT JANUARY 1, 1895.		
685	WOOL, woolens and worsteds, all wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card waste, bur waste, slubbing waste, roving waste ring waste, and all waste, or rags composed wholly or in part of wool all the foregoing not other- wise herein provided for,.....	Free
296	" art squares. (See Wool Mats.),.....	Free
287	" Aubusson, Axminster, moquette, and chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or de- scription, and oriental, Berlin, and other similar rugs)	40%
287	" Axminster carpets. (See Wool Aubusson.),.....	40%
296	" bedsides. (See Wool Mats.),.....	
286	" beltings. (See Wool Webbing.),.....	50%
287	" Berlin rugs,	40%
286	" bindings. (See Wool Webbing.),	50%
282	" blankets, hats of wool, and flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound,.....	25%
	valued at more than thirty and not more than forty cents per pound,.....	30%
	valued at more than forty cents per pound,.....	35%
	Provided, That on blankets over three yards in length the same duties shall be paid as on woollen and worsted cloths, and on flannels weighing over	

PAR.	ARTICLE.	RATE
	four ounces per square yard, the same duties as on dress goods,.....	
294	WOOL, bockings, printed, colored or otherwise, figured or plain,....	30%
286	" braces. (See Wool and Webbing.),.....	50%
289	" braids. (See Wool Webbing.),.....	50%
289	" Brussels carpets, figured or plain, and all carpets or carpeting of like character or description,	40%
283	" bunting, valued at not over 50¢ per pound,.....	40%
	valued at over 50¢ per pound,.....	50%
286	" buttons, barrel buttons, or buttons of other forms for tassels or ornaments. (See Webbing.),	50%
279	" carbonized,	15%
279	" carbonized noils,	15%
279	" carded waste,	15%
294	" carpeting felt, figured or plain,	30%
295	" carpets and carpeting of wool, flax or cotton, or composed in part of either, not specially provided for in this Act,.....	30%
292	" carpets, chain Venetian,.....	32½%
292	" carpets, ingrain, treble, three-ply,.....	32½%
293	" carpets, ingrain, two-ply,.....	30%
291	" carpets, tapestry Brussels, figured or plain, and all carpets or carpeting of a like character or description, printed on the warp or otherwise,.....	42½%
292	" carpets, treble in grain, three-ply,.....	32½%
290	" carpets, velvet and tapestry velvet, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of a like character or description,.....	40%
288	" carpets, Saxony, Wilton and Tournay velvet, figured or plain, and all carpets or carpeting of like character or description,.....	40%
293	" carpets, wool Dutch and two-ply ingrain,.....	30%
296	" cassocks. (See Wool Mats.),	
287	" chenille carpets. (See Wool Aubusson.),	40%
283	" coat linings, valued at not over 50¢ per pound,.....	40%
	valued at more than 50¢ per pound,.....	50%
	" commissions on consigned, dutiable (S. 2399),.....	
286	" cords and tassels. (See Wool Webbing.),	50%
286	" cords. (See Wool Webbing.),.....	50%
296	" covers. (See Wool Mats.),	
285	" cloaks, dolmans, jackets, talmas, ulsters and other outside garments, for ladies' and childrens' apparel, and goods of similar description or used for like purposes,	

SCHEDULE OF DUTIES.

517

PAR.	ARTICLE	RATE
	and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alapaca, or other animals, made up or manufactured wholly or in part,.....	50%
383	WOOL, cloth, Italian. (See Womens' and Childrens' Dress Goods.),	
284	" clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued above one dollar and fifty cents per pound,	50%
	valued at less than one dollar and fifty cents per pound,	45%
285	" dolmans. (See Wool Cloaks.).....	50%
283	" dress goods. (See Womens' and Childrens' Wool Dress Goods.).....	
286	" dress trimmings. (See Woolen Webbing.),	50%
294	" druggets and bockings, printed, colored, or otherwise, felt carpeting, figured or plain,	30%
293	" Dutch and two-ply ingrain carpets,.....	50%
294	" felt carpeting, figured or plain,.....	30%
282	" felts for printing machines, valued at not more than 30¢ per pound,.....	25%
	valued at more than 30¢ and not more than 40¢ per pound,.....	30%
	valued at more than 40¢ per pound,.....	35%
284	" felts, n. o. p. f., valued at above \$1.50 per pound,.....	50%
	" " " at less than \$1.50 per pound.....	45%
282	" flannels for underwear valued at not more than 30¢ per pound,.....	25%
	" " " valued at more than 30¢ and not more than 40¢ per pound,.....	30%
	" " " valued at more than 40¢ per pound.....	35%
279	" flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool,.....	15%
279	" and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops,.....	20%
286	" fringes, (See Wool Webbing),	50%
286	" galloons, (See Wool Webbing),	50%
285	" garments, outside, for ladies' and children apparel, (See Cloaks),	50%
279	" garnetted waste,.....	15%
286	" gimps, (See Wool Webbing),.....	50%
286	" gorings, (See Webbing),.....	50%
645	" grease, including that known commercially as degreas or brown wool grease,.....	Free

PAR.	ARTICLE.	RATE
282	WOOL hats of, (See Wool Blankets)	
286	" head nets, (See Wool Webbing),.....	50%
283	" Italian cloth, valued at not over 50¢ per pound,.....	40%
	" jackets, (See Cloaks) valued at over 50¢ per pound,.....	50%
281	" knit fabrics, and all fabrics made on knitting machines or frames, (not including wearing apparel,) and on shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound,	35%
	" " valued at more than forty cents, per pound,.....	40%
285	" knit wearing apparel (See Cloaks),.....	50%
286	" laces, (See Wool Webbing),.....	50%
296	" mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.....	
287	" Moquette carpets (See Wool Aubusson),	40%
279	" Mungo,	15%
286	" nettings, (See Wool Webbing),	50%
279	" noils, carbonized,	15%
287	" oriental rugs,.....	40%
602	" rags, n. o. p. f.,	Free
279	" roving and roping,	20%
296	" rugs for floors, (See Wool Mats),	
287	" rugs, oriental, Berlin and other,	40%
288	" Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description,.....	40%
296	" screens, (See Wool Mats),.....	
279	" shoddy,	15%
286	" suspenders (See Wool Webbing),.....	50%
285	" talmas, (See Cloaks),.....	50%
291	" Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise,.....	42½%
286	" tassels, (See Wool Webbing),.....	50%
279	" tops,	20%
288	" Tournay velvet carpets, (See Wool Saxony),.....	40%
292	" treble ingrain, three-ply, and all chain Venetian carpets ...	32½%
286	" trimmings, dress, (See Wool Webbing),.....	50%
285	" ulsters, (See Wool Cloaks),.....	50%
360	" umbrellas, parasols and sunshades covered with material composed wholly or in part of.....	45%
286	" veilings (see Wool Webbing),.....	50%
90	" velvet and tapestry velvet carpets, figured or plain, printed	

SCHEDULE OF DUTIES.

519

PAR.	ARTICLE.	RATE
	WOOL on the warp or otherwise, and all carpets or carpeting of like character or description,.....	40%
279	" waste, carded,.....	15%
279	" " garnetted,	15%
286	" webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or barrel buttons, or buttons or other forms, for tassels or ornaments, any of the foregoing which are elastic or non-elastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material.....	50%
284	" wearing apparel, articles of, (See Wool Clothing Ready-made),.....	
283	" " " knit, (See Wool Cloaks),.....	50%
288	" Wilton velvet carpets. (See Wool, Saxony),.....	40%
283	" women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound,.....	40%
	" valued at more than fifty cents per pound,.....	50%
280	" yarns, made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound,.....	30%
	" valued at more than forty cents per pound,.....	40%
297	" the reduction of the rates of duty herein provided for manufactures of wool, shall take effect January 1, 1895,...	
	(Decisions of Board of United States General Appraisers.)	
	Wool and woolens, lace, silk and mohair, and other,.....	
		1219, 1676
	lap robes as pile fabrics,.....	557
	lawn tennis skirting part,.....	1511
	mackintosh cloth, India rubber and,.....	
		1367, 1382
	miners' hats, resin and, as hats of wool,..	1760
	mohair flock,.....	1553
	moquette carpeting,.....	628
	moreens as worsted cloth,.....	577
	moustaches as toys,.....	1079

PAR.	ARTICLE.	RATE
WOOL,	noils, classification of,.....	145
	nuns' veils and veilings,.....	603, 1051
	on Angora goat skins,.....	668, 1411
	on Cape goat skins,.....	142
	on sheep skins,.....	640
	painters' canvas, cotton and,.....	1048
	penwipers, not brushes, but manufac- tures of,.....	1946
	plush goat hair, silk, cotton and,.....	261
	press cloth, not carpets,.....	1016
	pulled,.....	683
	rags, India rubber scraps part, not,.....	1636
	ring waste,.....	281, 305
	robes or dress patterns,.....	334, 888, 1012, 1066
	rugs, so-called,.....	421
	scapularies, cotton and,.....	883
	shawls, embroidered, and other,.....	1061
	sheathing felt, felted cloth not,.....	
	sheep skin mats,.....	298
	silk warp henriettas,.....	221
	silk and upholstery goods,.....	284, 1004, 1064, 778
	skirted and sorted,.....	797, 1554
	skirting silk and,.....	266
	skirts, knit, as wearing apparel,.....	1549
	table and piano covers, embroidered and other,.....	1137, 276, 285
	tennis balls, India rubber and,.....	161
	tidies and lace,.....	1676
	upholstery goods, pile fabrics, not car- pets,.....	1004, 1064
	value of taels, currency paid for at time of entry,.....	951
	waste, also rags and waste,.....	281, 305, 1537, 1638
	waste, error in return of weight,.....	1786

SCHEDULE OF DUTIES.

521

PAR.	ARTICLE.	RATE
WOOL,	alpaca noils,.....	1329
	angora goat skins with, on,	1411
	badger's hair not, but brushes,.....	511
	bags containing Donskoi,.....	1206
	braids and horsehair,.....	1131, 1230
	camel's hair cloakings,.....	1059
	caps of,.....	325
	carpets of,.....	322
	charges on. (See "charges," also for cutting in lengths,.....	131
	common goat hair,.....	280, 691
	corn and bunion plasters, felt,.....	1314
	cottonettes, so-called, manufactures of,...	844
	crimped, imitation human hair,.....	1103
	dress goods, part,.....	47, 674, 577, 529, 64, 1436, 1667, 221
	endless felts, blankets, so-called jackets, etc.,.....	664
	fabrics, embroidered with metal, silk, etc.,.....	888, 1012, 1066, 1476
	felt,.....	110, 215, 176, 352, 1063, 1102
	fibre for hair sieves,.....	1497
	flannel and so-called house,.....	279, 1052
	glass, chemical glassware,.....	1365
	gloria cloth,.....	1044
	degras, soap grease, so-called,.....	1776
	grease, sod oil degras,.....	373, 595, 736
	hats, felt, varnished, ladies' argyle, etc.,	215, 352, 1489, 1493
	knit goods,.....	43, 289
	knit goods, part silk,.....	362, 222
668	WORKS of art, collections in illustration of the progress of the arts, science or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent	

PAR.	ARTICLE.	RATE.
	<p>exhibition at a fixed place, by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs; Provided, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character,.....</p> <p>[See decision of U. S. Supreme Court, 146, U. S., p. 71, 58 Fed. Reporter, p. 690]. (S. 9356, 11598, 11693, 12480, 13314, 13362, 13425).</p>	Free
687	<p>WORKS of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures (443) imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made,.....</p>	Free
575	<p>" paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor and the word "painting," as used in this Act, shall not be understood to include such as are</p>	

SCHEDULE OF DUTIES.

523

PAR.	ARTICLE.	RATE
	made wholly or in part by stenciling or other mechanical process,.....	Free
585	WORKS of art, philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale,	Free
686	" the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows, but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe,.....	Free
	(Decisions of Board of U. S. General Appraisers).	
	Works of art, candelabra, not free as,.....	1440
	casting, bronze or other metal, cheap, not,.....	1694, 1704, 1742
	lectern, missal stand and ostensorium for churches, not free as,.....	1282, 958
	marble altars for churches as,.....	1762
	pulpits and statues, carved wood not,.....	1068
688	WORKS of art in terra cotta,.....	Free
351	WORMGUT, whipgut or catgut, manufactures of, or of which wormgut, whipgut or catgut is component of chief value, n. o. p. f.,.....	25%
431	" catgut or whipgut, unmanufactured, or not further manufactured than in strings or cords,.....	Free
618	WORMS, silk, eggs of,.....	Free
281	WORSTED cloth, as woolen cloth, valued at not exceeding 40¢ per pound,.....	35%
	" cloth, etc., valued at more than 40¢ per pound,.....	40%
	WORSTEDS. (See Woolens),.....	
184	WRAPPER tobacco. (See Tobacco), unstemmed, per pound,.....	\$1 50
184	" " stemmed, per pound,.....	\$2 25
SEC. 20.	WRECKED or sunken vessels, in waters of the United States, merchandise recovered from,.....	Free
	WRECKS, goods, recovered from (S. 9598, 7554, 7326, 11162, 7064 2041),	
310.	WRITING paper, n. o. f. p.	20%
307	" " embossed, engraved or printed,.....	30%
122	WRIST pins, steel (See Iron and Steel),	

X

PAR.	ARTICLE.	RATE
SEC. 3.	XYLIDINE, unenumerated manufactured article,.....	20%
15	XYLONITE, as collodion (S. 6744), compounds of by whatever name known, per pound,	40¢
	rolled in sheets, but not made up into articles, per pound,.....	50¢
	in finished or partly finished articles,.....	45%
556	XYLOTILE, crude mineral,.....	Free

Y

	YACHTS, foreign, arriving on board sailing vessels dutiable, (S. 7903, 8901),	
	" imported, dutiable (S. 11643, 14095,) on appeal	
689	YAMS,	Free
232	" flour of, per pound,	1½c
504	YAK, hair, as cattle hair (S. 4952),	Free
	" " materials composed, as "Woolen and Worsted,".....	
450	YARNS, coir (S. 3883, 4948, 10527).....	Free
250	" cotton (See Cotton),	
267	" of jute,	30%
296	" silk,	20%
686	" waste,	Free
274	YARNS, or threads composed of flax or hemp, or of a mixture of either,	35%
280	" made of hair of camel, goat, alpaca, or other animals, valued at over 40¢ per pound,.....	40%
280	" valued at not over 40¢ per pound.....	30%
280	" woolen or worsted, valued at not over 40¢ per pound,	30%
280	" woolen or worsted, valued at over 40¢ per pound,	40%
SEC. 3	YEAST cakes,.....	20%
83	YELLOW and brown earthenware, common,.....	20%
48	" cadmium, as a pigment (G. A. 2049),.....	25%
14	" crystals (S. 9766), as coal tar colors,.....	25%
161	" metal (See Sheating), of which copper is chief value, and not made in part of galvanized iron,.....	20%
159	" metal, fit only for remanufacture (S. 7151),.....	10%
41	" chrome, dry, per pound,.....	3¢
41	" chrome, in pulp, on the dry material, per pound,.....	3¢

SCHEDULE OF DUTIES.

525

PAR.	ARTICLE.	RATE
57	YELLOW prussiate of potash,.....	25%
SEC. 3	YOLKS of eggs of birds, fish and insects,.....	10%
	but the importation of eggs of game birds is prohibited,	

Z

690	ZAFFER,.....	Free
217	ZANTE currants, per pound,.....	1 1/2¢
280	ZEPHYR worsteds, valued at not over 40¢ per pound,.....	30%
	" worsteds, valued at over 40¢ per pound,	40%
174	ZINC, blocks or pigs of, per pound,.....	1¢
177	" manufactures of, n. o. p. f.,	35%
175	" old, and worn out, fit only to be remanufactured, per pound,	3/4¢
47	" oxide of,.....	20%
177	" plates for engravers,.....	35%
175	" sheets of, not polished nor further advanced than rolled, per pound,.....	1 1/4¢
47	" white paint or pigment, containing zinc, dry or ground in oil, per pound,.....	1¢

Customs Administrative Act.

IN EFFECT AUGUST 1, 1890.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and indorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made or if purchased in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased as the case may be, for export to the United States, and shall have indorsed thereon,

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when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States ; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, and place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon, as provided by this act ; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon ; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported ; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, in the usual wholesale quantities, and that it includes all charges thereon as provided by this act ; and the actual quantity thereof ; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice ; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchan-

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dise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported ; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof ; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded ; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice the collector shall require a bond for the production of a duly certified invoice.

SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry by the owner, importer, consignee, or agent ; which declaration so filed shall be duly signed by

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the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury ; and every officer so designated shall file with the collector of the port a copy of his official signature and seal : *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently.

Declaration of Consignee, Importer or Agent.

I———, do solemnly and truly declare that I am the consignee [importer or agent] of the merchandise described in the annexed entry and invoice ; that the invoice and bill of lading now presented by me to the collector of——— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the——— whereof——— is master, from———, for account of any person whomsoever for whom I am authorized to enter the same ; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise ; that the entry now delivered to the collector contains a just and true account of the said goods, wares and merchandise, according to the said invoice and bill of lading ; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise ; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made ; and that if at any time

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hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner (or owners) of the goods, wares and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Declaration of Owner in Cases Where Merchandise Has Been Actually Purchased.

I, _____ do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the _____ whereof _____ is master, from _____; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the

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existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

**Declaration of Manufacturer or Owner in Cases
Where Merchandise Has Not Been Actually
Purchased.**

I, ———, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice

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contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

SEC. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

SEC. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, as pro forma invoice, or state-

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ment in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum that such appraised value exceeds the value declared in the entry; and the additional duties shall only apply to the particular article or articles in each invoice which are undervalued; and if such appraised value shall exceed the value declared in the entry more than forty per centum, such entry may be held to be presumptively fraudulent, and the collector of customs may seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws; and in any legal proceedings which may result from such seizure the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence: *Provided*, That the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *And provided further*, That all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice. The duty shall not, however, be

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assessed upon an amount less than the invoice or entered value.

SEC. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

SEC. 9. That if the owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by

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means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or effected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction, be fined for each offence a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

SEC. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

SEC. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, cannot be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together

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with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent. upon the total cost as thus ascertained ; and in no such case shall such merchandise be appraised upon original appraisal or re-appraisement at less than the total cost of production as thus ascertained.

SEC. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of seven thousand dollars a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers and duties devolved upon them by this act and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York, during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

SEC. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser

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the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low he may order a reappraisement, which shall be made by one of the general appraisers, or, if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within two days thereafter give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a reappraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer owner, consignee, or agent), or of the general appraiser in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

SEC. 14. That the decision of the collector as to the rate and

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amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within ten days after "but not before" such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within ten days after the payment of such fees, charges, and exactions, if dissatisfied with such decision give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such who shall liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this act.

SEC. 15. That if the owner, importer, consignee or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section fourteen of this act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them may, within thirty days next after such decision, and not afterwards,

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apply to the circuit court of the United States within the district in which the matter arises, for a review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them, together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within twenty days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within sixty days thereafter, in such order and under such rules as the court may prescribe; and such further evidence with the aforesaid returns shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision may, within thirty days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs

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shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-three of this act. For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

SEC. 16. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraiser or the collectors, the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

SEC. 17. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or con-

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signee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall wilfully and corruptly swear falsely on an examination before any general appraiser or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

SEC. 18. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

SEC 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United

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States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designated for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. That the words "value" or "actual market value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in this section.

SEC. 20. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall effect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

SEC. 21. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

SEC. 22. That all fees exacted, and oaths administered by officers of the customs, except as provided in this act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties

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provided in the sixth section of this act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

SEC. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold at public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe.

SEC. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together

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with copies of the rulings under which repayments are made.

SEC. 25. That from and after the taking effect of this act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter, or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this act.

SEC. 26. That any person who shall give, or offer to give or promise to give any money or thing of value directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

SEC. 27. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares or merchandise, including herein any baggage, or liquidation

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of the entry thereof, on conviction thereof, shall be fined not exceeding five thousand dollars, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

SEC. 28. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector at the proper district, or be by him retained, without payment or exaction of any import duty, or be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

SEC. 29. That sections twenty-six hundred and eight, twenty-eight hundred and thirty-eight, twenty-eight hundred and thirty-nine, twenty-eight hundred and forty-one, twenty-eight hundred and forty-three, twenty-eight hundred and forty-five, twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, twenty-eight hundred and fifty-six, twenty-eight hundred and fifty-eight, twenty-eight hundred and sixty, twenty-nine hundred, twenty-nine hundred and two, twenty-nine hundred and five, twenty-nine hundred and seven, twenty-nine hundred and eight, twenty-nine hundred and nine, twenty-nine hundred and twenty-two, twenty-nine hundred and twenty-three, twenty-nine hundred and twenty-four, twenty-nine hundred and twenty-seven, twenty-nine hundred and twenty-nine, twenty-nine hundred and thirty, twenty-nine hundred and thirty-one, twenty-nine hundred and thirty-two, twenty-nine hundred and forty-three, twenty-nine hundred and forty-five, twenty-nine hundred and fifty-two, three thousand and eleven, three thousand and twelve, three thousand and twelve and one-half, three thousand and thirteen, of the Revised Statutes of the United States, be, and the same are hereby repealed, and sections

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nine, ten, eleven, twelve, fourteen, and sixteen of an act entitled "An act to amend the customs-revenue laws and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, and sections seven, eight, and nine of the act entitled "An act to reduce internal-revenue taxation, and for other purposes," approved March third, eighteen hundred and eighty-three, and all other acts and parts of acts inconsistent with the provisions of this act, are hereby repealed but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil causes before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offences committed, and all penalties or forfeitures or liabilities incurred prior to the passage of this act under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed. *And provided further,* That nothing in this act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised statutes as amended by the act approved February twenty-third,

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eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

SEC. 30. That this act shall take effect on the first day of August, eighteen hundred and ninety, except so much of section twelve as provides for the appointment of nine general appraisers, which shall take effect immediately.

Approved, June 10, 1890.

THE END.

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